

2002 Annual Report



Nebraska Department of Revenue

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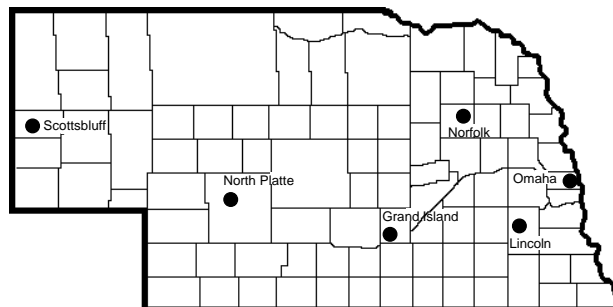
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THE NEBRASKA DEPARTMENT OF REVENUE

The Nebraska Department of Revenue was created effective January 1, 1970, with the State Tax Commissioner as its chief executive officer. The Office of the Tax Commissioner was created under the Nebraska Constitution in 1920.

The State Tax Commissioner is responsible for the administration of Nebraska revenue laws. Tax programs administered by the State Tax Commissioner include, but are not limited to, income tax, sales and use tax, motor fuels taxes, and numerous miscellaneous taxes.

The Nebraska Department of Revenue strives to provide taxpayers with the most efficient and economical administration of the Nebraska revenue laws.

The Nebraska Department of Revenue is comprised of the Administration and integrated service areas.

Administration

Administration includes the State Tax Commissioner, Finance and Management Services Director, Hearing Officer, Personnel Administrator, Legislative Director, Special Assistants, and Administrative Assistant to the State Tax Commissioner. They provide the administrative support necessary for carrying out the directives of the State Tax Commissioner.

Audit Services

Audit Services conducts audits on the books and records of taxpayers to ensure they are in compliance with the tax laws; audits the Auditor of Public Accounts; administers the Economic Incentive Programs; and participates in informational exchanges with other tax authorities.

Audit Services conducts audits for all tax programs except those administered by the Charitable Gaming and Motor Fuels Divisions of the department. Offices are maintained in Lincoln, Omaha, Kearney, Norfolk, and Scottsbluff. This is necessary since we generally conduct the audit at the location of the taxpayer's records. Our auditors do travel to locations outside of Nebraska when the location of the records makes it necessary.

In the administration of the Economic Incentive Programs, we provide education to taxpayers on

benefits available; answer technical questions from taxpayers; prepare agreements with taxpayers allowing for the use of the incentives; review claims for benefits; and audit the records of the taxpayer to ensure compliance. In addition, we prepare an annual report to the Nebraska Legislature on the Economic Incentive Programs.

This area implements and monitors the contract for audit services provided by the Multistate Tax Commission, and participates in information exchange with the Midwest Border States Tax Compact, the Internal Revenue Services and other states.

Charitable Gaming

The function of the Charitable Gaming Division is to regulate and oversee all charitable gaming activities in Nebraska, ensuring fair play, ensuring revenues are accurately accounted for and used for those purposes allowed by law, and collecting taxes on charitable gaming activities. Bingo, lottery by pickle card, and lottery and raffle activities conducted by nonprofit organizations, county and city lottery (keno), conducted by counties, cities, and villages, and gift enterprise activities are all regulated by this area.

Responsibilities of this area include licensing of participants, conducting audits of licensees, inspection of charitable gaming operations, testing and approval of gaming equipment, and the development of necessary forms, regulations and legislative proposals. This area also represents the department at administrative hearings and assists the Attorney General and county attorneys in litigation involving charitable gaming related matters.

This area provides educational materials to the public and licensees outlining the statutory and regulatory provisions and reporting requirements necessary to properly conduct charitable gaming activities. Educational workshops are held periodically for licensees and training materials are developed and presented to licensees and potential licensees.

Finance and Management Services

Within Finance and Management Services, Finance prepares the state budget request in conjunction with the State Tax Commissioner, accounts for the day-

to-day expenditures of the department and prepares monthly reports for management. Finance is also responsible for establishing and implementing internal accounting controls. They perform the cashing function for all the cash and checks received by the Nebraska Department of Revenue.

The E-Commerce area provides all electronic commerce functions such as Electronic Funds Transfer (EFT), Voice Response Unit (VRU), Joint Electronic Filing (JELF), and Telefile for the department.

Systems and Micro Support Sections design, coordinate, and schedule all mainframe and LAN/WAN data processing operations within the Department of Revenue. These sections serve as the liaison between this agency and Information Management Services of the Department of Administrative Services. They analyze new and existing tax programs and develop systems in accordance with statutory requirements and departmental policy. A vital function of this area is implementing computer hardware and software improvements for the department.

Investigative Services

Investigative Services serves as the investigative arm for the State Tax Commissioner and the entire Nebraska Department of Revenue, to include both external and internal investigations. As a result, Investigative Services works closely with Charitable Gaming Division, Lottery Division, Motor Fuels Division, Taxpayer Services, Revenue Operations, and Legal Services of the department in conducting these investigations.

Investigative Services specific functions are to conduct investigations, some of which are pursued criminally, some administratively and some both criminally and administratively for the aforementioned areas; to conduct background investigations, both for prospective licensees, prospective vendors and department employees as related to the Lottery and Charitable Gaming Divisions; to conduct on-site inspections involving the printing of lottery tickets; to maintain a working relationship with law enforcement agencies at all levels, including prosecuting attorneys; and to provide training to law enforcement.

Legal Services

Legal Services serves as internal legal counsel for the State Tax Commissioner and the entire agency. This area represents the Nebraska Department of Revenue during all stages of audit resolution and at all formal hearings before the State Tax Commissioner.

Legal Services is responsible for initiating and reviewing all legal documents, proposed legislation, regulations, revenue rulings, contracts, and forms for legal content. This area is the department's liaison with the state Department of Justice and assists the Attorney General's office in any litigation regarding revenue issues.

This area also monitors taxation at the federal level for impact on state tax revenue. It coordinates the exchange of tax information between the department and the Internal Revenue Service and other states' revenue departments. This area reviews tax information confidentiality laws and issues opinions to all employees concerning the confidentiality of revenue data. It also coordinates the implementation of new revenue laws and monitors the results in order to ensure the smooth functioning of new and existing administrative systems. Its duties also include responding verbally or in writing to the most difficult technical questions posed to this agency.

Legal assistance is provided to county officials in the administration of documentary stamp tax and the homestead exemption program. An up-to-date legal library is maintained within the department under the direction of Legal Services.

Lottery

The Nebraska Department of Revenue launched the Nebraska Lottery - the 37th Lottery in the nation - on September 11, 1993.

Initial lottery products consisted of instant ticket games which allow players to determine instantly if they have won a prize, and offer 1 in 5 odds of doing so. Planning began in October 1993 for the introduction of on-line games, such as the multi-state game Powerball, which began sales through Nebraska Lottery retail outlets on July 21, 1994.

Lottery personnel are organized into marketing, investigations, finance and accounting, and administrative units. This area's main offices are located in Lincoln, with Claim Centers within department field offices in Scottsbluff, Grand Island, North Platte, Norfolk, and Omaha.

The Nebraska Lottery recruits and contracts lottery retailers; develops, implements and reviews advertising and promotional campaigns; monitors lottery sales and collects net proceeds from lottery retailers; and develops necessary forms and procedures, rules, and legislation. The Lottery Division contracts for outside security, marketing, and game production services when necessary.

After prizes and expenses, lottery proceeds will be used to fund grants for special environmental projects, innovative education programs, and compulsive gamblers assistance - as specified by the Legislature.

Motor Fuels

Motor Fuels administers and regulates all Nebraska motor fuel tax programs, including motor vehicle fuels (gasoline and gasohol), diesel fuel, aircraft fuel, and compressed fuel. The division also administers the Petroleum Release Remedial Action Fee program and the Ethanol Production Incentive Program.

Through our account representative structure, each licensee is assigned to an Account Representative who provides them personalized assistance in all aspects of motor fuel tax compliance. We also provide toll free WATS access for the convenience of all licensees.

This area also conducts field audits with staff assigned to Lincoln, Omaha, and Kearney.

Research

Research Services prepares revenue estimates and cash flow projections for use by the State Tax Commissioner and the Nebraska Legislature. Forecasts of national trends that affect Nebraska's economic activity are provided by Global Insight and Research Services. This information is used by the Nebraska Economic Forecasting Advisory Board at their meetings to set General Fund revenue estimates.

Research Services analyzes information and prepares reports regarding all tax programs administered by the department. Published reports include the Annual

Report of the Nebraska Department of Revenue, the annual report of Aid to Local Governmental Subdivisions, and the Tax Expenditure Report. This area provides estimates of the fiscal impact of proposed legislation on state revenue.

Research Services also allocates the state aid payments to counties, cities and natural resource districts under the provisions of the aid to local government programs.

Revenue Operations

Revenue Operations is responsible for receiving and processing the returns, monies and refunds for most tax programs administered by the Nebraska Department of Revenue. Specialized areas such as Motor Fuels, Charitable Gaming and Lottery provide the processing functions for their respective tax programs. The larger, broad-based tax programs, such as sales tax and income tax, have all tax applications, returns, reports, claims, remittances and refunds processed by Revenue Operations.

This area is organized into six functional areas. These are Initial Operations, Validation, Clearance, Imaging, Teleprocessing and Post Processing. All tax returns flow through an established processing cycle which utilizes the functions of each of these areas.

Initial Operations receives all incoming documents through the mail or other receiving areas. Mail is removed from the envelopes and sorted and batched. Returns and remittances are then validated which creates a computerized control record for these documents and initializes financial reporting functions. Checks are imaged and sent to Finance where they are prepared for deposit and the accounting function is performed. Most mail received by the department flows through this section.

Tax returns, applications and refund claims that need review are sent to the Clearance area where they are checked and edited for those error conditions that are outside the scope of the computer processing programs. Problems are resolved through internal research or communication with taxpayers. This area processes applications for tax programs that require a license to collect and remit state taxes and also prepares certificates for those programs that do not require a license, but need an identification number

to file taxes. Refund requests for non-income tax programs and the applications for homestead exemption from property tax are another function of this area. Accounts are verified to ensure that the refund or exemption claimed is correct and complies with statutes and regulations.

After review, the tax returns and documents are routed to Teleprocessing where detailed information from each return is entered into the taxpayer's computerized account. This data is merged with the preliminary information that was entered in the validation area to create a complete computerized record of each return received.

All tax returns and documents are then imaged which creates a digital image of the document or tax return. Through the use of a sophisticated computerized image retrieval systems, employees of the department are able to instantaneously retrieve an imaged tax return or a document through a PC at their individual work station. After imaging, the returns are transferred to a long-term storage site and eventually destroyed according to a specified retention schedule. Recycling of these resources are utilized wherever possible.

After data entry and imaging, the returns are sent to Post Processing where any errors are detected, corrected and resolved through highly automated processing programs that check for a myriad of possible errors or conditions that need further analysis. Electronically filed tax returns are pass through those same programs to check for errors and accuracy. Errors that are detected by these computerized programs are corrected through PC's at individual workstations using on-line error resolution programs. These corrections may result in the issuance of notices of balance dues or changes in refunds.

Special Services

Special Services provides forms and publication design services to all departmental offices. Other

services provided to the department are purchasing and office supplies, security, telecommunication, transportation, forms and equipment inventory, office layout and design, and maintenance of office machines and other equipment.

Taxpayer Services

Taxpayer Services provides taxpayer assistance and education, enforcement of the tax laws and tax collection services. It also informs taxpayers of their rights and responsibilities under the state's tax laws and assists them in preparing returns for all tax programs. It coordinates communication between taxpayers and the department through offices located in Lincoln, Omaha, Grand Island, Norfolk, North Platte and Scottsbluff.

Taxpayers' Assistance answers inquiries and provides instructions on preparing state tax returns, application of state tax statutes, rules, regulations, and policies. Taxpayers receive specialized attention through the availability of an automated telephone response system. The status of a current year individual income tax refund may be accessed through this system 24 hours a day, seven days a week.

The area takes corrective action when there are failures or irregularities in registration and reporting. The compliance area is responsible for obtaining the payment of delinquent taxes and securing the filing of nonfiled returns for all of the tax programs administered by the Department of Revenue, except motor fuels taxes.

Taxpayer Services enhances compliance efforts by developing and presenting tax-related educational programs. This area provides tax information and offers training to taxpayers through industry association meetings, civic organizations, tax practitioners and community colleges statewide.

2002 REVENUE REVIEW

In 2002, 91.4 percent of all tax revenue collected by the State of Nebraska was collected by the Nebraska Department of Revenue. Tax collections for the year were \$2,989 million, a decrease of \$59 million or 1.9 percent below 2001. The receipts from permits, fees, and licenses collected by the department were \$425 thousand, a decrease of 16.0 percent from the previous year.

Over three-quarters of the department's net tax receipts in 2002 were from state sales tax and income taxes. Net individual income tax receipts decreased \$92 million to \$1,164 million in 2002, a decrease of 7.3 percent from 2001. Net receipts from corporation income tax were \$93.0 million in 2002, down \$28 million or 23.1 percent from 2001. Net state sales and use tax receipts for 2002 totaled \$958.2 million, an increase of \$35.9 million or 3.9 percent above 2001. Sales tax receipts included \$150.4 million of sales tax on motor vehicles.

The largest share of tax revenue is deposited in the State General Fund. General Fund revenue sources accounted for 75.7 percent of the total revenue collected by the Department of Revenue in 2002. Sales and income taxes are the primary sources of General Fund revenue.

Motor fuels taxes and sales tax on motor vehicles are deposited in state highway funds. Revenue deposited in the Highway Trust Fund, Highway Allocation Fund, and the Highway Cash Fund accounted for 14.7 percent of revenue collections.

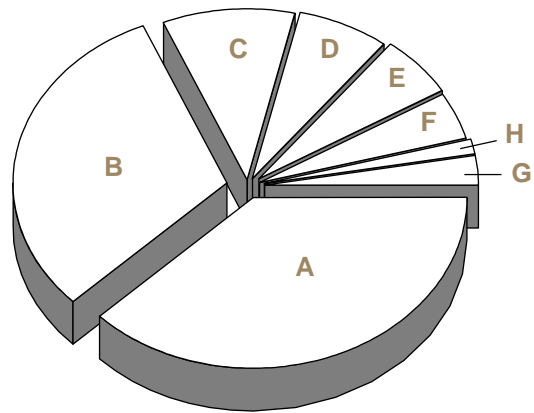
In 2002, 7.7 percent of revenue collections were distributed to local governments. City sales tax and county lodging tax are collected by the Nebraska Department of Revenue and distributed directly to cities and counties.

Revenue deposited in other governmental funds accounted for the remaining 1.9 percent of collections.

The major state revenue sources are described beginning on page 8. The descriptions include the basis and current tax rate, due dates of reports and payments, administering agencies or officials, and the manner of distribution of each tax or fee.

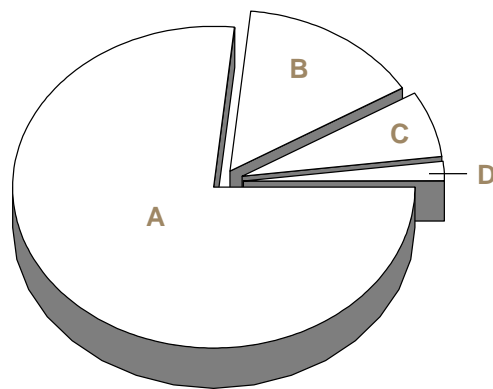
Sources of Revenue

A	Individual Income Tax	39.0%
B	State Sales and Use Tax	32.1%
C	Motor Fuels Taxes	9.7%
D	City Sales Tax	7.5%
E	Sales Tax on Motor Vehicles	5.0%
F	Corporation Income Tax	3.1%
G	Other Collections	2.1%
H	Cigarette Tax	1.5%



Distribution of Revenue

A	General Fund	75.7%
B	Highway and Road Funds*	14.7%
C	Local Governments	7.7%
D	Other Funds	1.9%



* Includes the Highway Trust Fund, Highway Allocation Fund, and Highway Cash Fund

2002 REVENUE LEGISLATION

The following is a summary of the major legislation passed by the 2002 Legislature that relates to taxes collected by the Nebraska Department of Revenue.

SALES AND USE TAX

Sales Tax Rate Increase

For one year beginning October 1, 2002, the Nebraska sales and use tax rate will increase from 5 percent to 5.5 percent. (LB 1085)

New Services Subject to Tax

Beginning October 1, 2002, the following services are subject to tax:

- Building cleaning and maintenance services
- Pest control services
- Security services
- Motor vehicle washing, waxing, towing and painting

Sales tax is due on the total amount charged for the service without deduction for any materials used, labor costs, interest paid, delivery charges or any other mandatory charge required to be paid in the purchase of the service. Sellers of these services must obtain a Nebraska sales tax permit and begin collecting and remitting the tax for all sales made on and after October 1, 2002. (LB1085)

Public Records

Beginning October 1, 2002, sales of public records and documents are exempt from tax. The exemption applies to documents such as permits and licenses which are required to be furnished by a governmental agency as well as those which are permissive in nature, such as court records and property tax records.

Documents developed and produced by a governmental agency for commercial sale to the general public remain subject to tax provided the price is not fixed by state law or state regulation. (LB 57)

Drainage Districts and Elected County Fair Boards

Beginning October 1, 2002, purchases by a Nebraska Drainage District and an elected Nebraska County Fair

Board are exempt from tax. The exemption applies to all purchases except those for use in the business of furnishing gas, water, electricity or heat. (LB 123)

Mobile Telecommunications Services

Beginning August 1, 2002, sales of mobile telecommunications services are subject to tax. The term “mobile telecommunications services” includes local and intrastate cellular telephone service, paging, and two-way radio service. The sales are subject to tax at the residential street address or the primary business street address of the customer.

Although charges for local and intrastate cellular telephone service have been subject to tax, beginning August 1, 2002, charges for paging and two-way radio services become taxable. In addition, the definition of “intrastate” has been changed to include mobile telecommunications services that originate and terminate in the same state, even if that state is not Nebraska. (LB 947)

Computer Software Training

Beginning October 1, 2002, charges for computer software training are subject to tax when the training is performed at a location within Nebraska. The service can be performed by the seller of the software or any other person. (LB 1085)

Installation and Application Labor

Beginning October 1, 2002, charges for installing and applying tangible personal property are subject to tax when associated with property that is subject to tax. Persons charging for installation services include a contractor operating under Option 1. (LB 1085)

Refractory Materials

Beginning October 1, 2002, sales of refractory materials, lime, synthetic slag, mill rolls and guides for use in the manufacture of steel or cement are subject to tax. (LB1085)

Magazine or Journal Subscriptions

Beginning October 1, 2002, sales of magazines or journals which are sold by subscription are subject to tax. (LB 1085)

Estate and Transfer Tax

The Nebraska estate tax and generation-skipping transfer tax are retained even though the federal transfer taxes are being eliminated by the year 2005. The Nebraska taxable transfer is the federal taxable transfer with an exemption amount of \$1 million. The Nebraska estate tax ranges from .8 percent for taxable estates between \$40,000 and \$90,000 to 16 percent for taxable estates greater than \$10,040,000. The tax rate for generation-skipping transfers is 16 percent. Operative January 1, 2003. (LB 905)

INCOME TAX

Income Tax Rates

For tax year 2003, the individual and fiduciary income tax rates have been increased. The new rates for the four income brackets are: 2.56, 3.57, 5.12 and 6.84 percent. Operative January 1, 2003. (LB 1085)

Bonus Depreciation

For assets placed in service after September 10, 2001 and before September 11, 2004, 85 percent of the bonus depreciation allowed under recent federal law changes is added back for individual, corporate and fiduciary income tax purposes. The amount added back is allowed as a deduction over five years beginning in tax year 2005. Partners, members, and shareholders of partnerships, limited liability companies, sub-chapter S corporations, and cooperatives will add back their pro-rata share of the bonus depreciation on their individual income tax returns. (LB 1085)

MISCELLANEOUS

Cigarette Tax Rate

For a two-year period beginning October 1, 2002, the cigarette tax rate will increase to \$.64 per package of cigarettes containing one to twenty cigarettes and \$.80 per package containing twenty five cigarettes. (LB 1085)

Other Tobacco Products Tax Rate

The tax rate on the first owner of other tobacco products sold in Nebraska will increase to 20 percent beginning October 1, 2002. **Sales of cigarettes are not included in this program.** (LB 1085)

Cigarette Wholesaler License, Certification and Penalty

Effective April 20, 2002, Nebraska-licensed cigarette wholesalers who are in violation of the cigarette tax statutes or rules or regulations may be subject to an administrative penalty not to exceed \$1,000 for each violation. (LB 989)

Effective April 20, 2002, cigarette manufacturers whose cigarettes are sold in Nebraska must annually certify to the Tax Commissioner that they are either participating in the Master Settlement Agreement or are depositing money into escrow based on the number of cigarettes sold in Nebraska. The certification must be delivered on or before August 30, 2002 for calendar year 2001. For years 2002 and after, the certification is due on or before April 30th of the following year. (LB 989)

NEBRASKA REVENUE SOURCES

Source:	Income Tax
Basis and Rate:	For individuals, the tax is calculated using a four bracket, graduated rate schedule based on Nebraska taxable income. The tax rates range from 2.51 percent to 6.68 percent. Income brackets and rates are displayed on page 17. The corporation income tax rate is 5.58 percent of the first \$50,000 of Nebraska taxable income and 7.81 percent of income over \$50,000.
Due Date:	Returns and payments are due on the federal return and payment dates. Withholding returns and payments are due the last day of the month following the preceding annual or quarterly reporting period and the 15th day of the month following the preceding monthly reporting period.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund
Source:	Financial Institutions Tax
Basis and Rate:	The tax rate is 47 cents per \$1,000 average deposits, limited by the institution's net financial income multiplied by 3.81 percent.
Due Date:	On or before the 15th day of the third month following the close of the taxable year of the financial institution.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund
Source:	Sales and Use Tax
Basis and Rate:	The tax rate is 5 percent of the gross receipts from sales of tangible personal property and certain taxable services through September 30, 2002. The rate increased to 5.5 percent on October 1, 2002. Additional local option taxes of .5, 1, or 1.5 percent may be approved by local voters.
Due Date:	Reports and payments are due the 25th day of the month for each preceding monthly, quarterly, or annual reporting period.
Administered by:	Nebraska Department of Revenue
Distribution:	State sales tax on motor vehicles, trailers, and semi-trailers is deposited in the Highway Trust Fund. All other state sales tax is deposited in the General Fund.
Source:	Aircraft Fuels Tax
Basis and Rate:	The tax rate for aviation gasoline is 5 cents per gallon and the tax rate for aviation jet fuel is 3 cents per gallon. The tax on aircraft fuel used for licensed aircraft schools is refundable.
Due Date:	Returns and payments are due on the 20th of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	Department of Aeronautics Cash Fund.
Source:	Alcoholic Beverages Tax
Basis and Rate:	Excise tax rates on alcoholic beverages are as follows: beer, 23 cents per gallon; wines containing 14 percent or less alcohol, 75 cents per gallon; wine and other dilute alcoholic beverages containing more than 14 percent alcohol, except for wines produced in farm wineries, \$1.35 per gallon; wine produced in farm wineries, 5 cents per gallon; alcohol and spirits, \$3 per gallon.
Due Date:	Reports and payments are due the 25th of each month for the preceding month.
Administered by:	Nebraska Liquor Control Commission
Distribution:	General Fund.
Source:	Charitable Gaming Taxes
Basis and Rate:	The tax on bingo is 3 percent of gross receipts from each bingo occasion. The tax on pickle cards is 10 percent of the definite profit of each pickle card unit sold by a licensed distributor. The tax on county/city lotteries is 2 percent of the gross proceeds of each lottery. The tax on lotteries and raffles conducted by nonprofit organizations is 2 percent of the gross proceeds of each lottery with gross proceeds of more than \$1,000 or each raffle with gross proceeds of more than \$5,000.
Due Date:	For organizations conducting bingo, a lottery, or a raffle, and for counties, cities or villages conducting a lottery, reports and payments are due the last day of the month for the preceding quarterly period. For pickle card distributors, reports and payments are due the last day of the month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	Forty percent of the tax is deposited in the Charitable Gaming Operations Fund. The remaining sixty percent of the tax is deposited in the General Fund. All unused operation funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund.

Source:	Cigarette Tax
Basis and Rate:	The cigarette tax rate is 34 cents on packages containing 20 or fewer cigarettes and 42.5 cents on packages containing 25 cigarettes through September 30, 2002. The basic rate is 1.7 cents per cigarette. The rate increased to 64 cents on packages containing 20 or fewer cigarettes and 80 cents on packages containing 25 cigarettes beginning October 1, 2002. The increase is in effect for a two-year period.
Due Date:	Reports are due the tenth of each month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	The cigarette tax is distributed as follows: General Fund, 21 cents reduced by \$3,000,000 (from July 1, 1994 to July 1, 2009) which is deposited in the Municipal Infrastructure Redevelopment Fund; Nebraska Outdoor Recreation Development Cash Fund, 1 cent; Department of Health and Human Services Finance and Support Cash Fund, 3 cents; City of Omaha Public Events Facilities Fund, 2 cents (until July 1, 2001); and Building Renewal Allocation Fund, 7 cents (from July 1, 1997 to July 1, 2001). Beginning July 1, 2001, the City of Omaha Public Events Facilities Fund portion of 2 cents is a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha). Also beginning July 1, 2001, 2 cents of the Building Renewal Allocation Fund is deposited into the Information Technology Infrastructure Fund. Beginning with the October 1, 2002 tax increase, 28 cents is deposited into the Cash Reserve Fund, and the remaining 2 cents is added to the Building Renewal Allocation Fund.
Source:	Corporation Occupation Tax
Basis and Rate:	For domestic corporations, the tax rate is graduated, based upon the amount of domestic paid up capital stock. The tax rate ranges from \$13 for corporations with \$10,000 or less domestic capital stock, to \$11,995 for corporations with over \$100,000,000 of capital stock. For foreign corporations, the tax rate is based on the amount of property employed in Nebraska. The rate ranges from \$26 for foreign corporations with property valued at \$10,000 or less, to \$15,000 for foreign corporations with over \$20,000,000 of property in Nebraska. An annual fee of \$10 is levied against nonprofit corporations. The fee is collected on a biennial basis and is collected in the odd-numbered years.
Due Date:	Reports and payments are due January 1.
Administered by:	Secretary of State
Distribution:	General Fund
Source:	Documentary Stamp Tax
Basis and Rate:	Deeds are taxed at the rate of \$1.75 per \$1,000 of value or fraction thereof.
Due Date:	Stamps are affixed prior to recording.
Administered by:	The tax is collected by the County Register of Deeds then remitted to the Nebraska Department of Revenue.
Distribution:	Counties retain \$0.50 from each \$1.75 of tax collected. Twenty-five cents of the remaining \$1.25 is credited to the Homeless Shelter Assistance Trust Fund, \$0.50 is credited to the Affordable Housing Trust Fund, and \$0.50 is credited to the General Fund.
Source:	Fire Marshal Tax
Basis and Rate:	Gross direct writing premiums and assessments received for fire insurance on all business done in the state are subject to taxation. Foreign and alien insurance companies pay .75 percent; domestic mutual companies and assessment associations pay .375 percent.
Due Date:	Payments are due March 1.
Administered by:	Department of Insurance
Distribution:	Fire Insurance Tax Fund
Source:	Insurance Premium Tax
Basis and Rate:	For all domestic and foreign companies (except fraternal beneficiary associations) the tax rate is 1 percent of the gross amount of direct writing premiums for business done in Nebraska, except that for group sickness and accident insurance the rate is .5 (five-tenths) percent.
Due Date:	Payments are due March 1. Quarterly prepayments of tax by all insurers with net tax liability for the previous tax year equal to or greater than \$4,000 are due April 15, June 15, and September 15. The tax paid must equal 25 percent of either (1) the total tax paid for the preceding taxable year or, (2) 80 percent of the actual tax due for the current taxable year.
Administered by:	Department of Insurance
Distribution:	Forty percent of the tax is deposited in the General Fund and 10 percent in the Mutual Finance Assistance Fund. The remaining fifty percent is deposited in the Insurance Tax Fund and distributed as follows: 10 percent to the counties; 30 percent to the Municipal Equalization Fund; and 60 percent to school districts.

Source: Litter Fee

Basis and Rate: The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The rate is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee.

Due Date: Reports and payments are due October 1, for the preceding July 1 to June 30 period.

Administered by: Nebraska Department of Revenue

Distribution: Litter fees are deposited in the Nebraska Litter Reduction and Recycling Fund.

Source: Lodging Tax

Basis and Rate: The state tax rate is 1 percent of the gross receipts from charges for hotel occupancy. Counties may adopt a tax of .5, 1, 1.5 or 2 percent. Counties with a population of more than 300,000 inhabitants may adopt an additional tax of up to 2 percent.

Due Date: Reports and payments are due the 25th day of the month for each preceding monthly reporting period.

Administered by: Nebraska Department of Revenue

Distribution: The state lodging tax is deposited in the State Visitors Promotion Cash Fund. Receipts from the county lodging tax are paid to the County Visitors Promotion Fund and the County Visitors Improvement Fund.

Source: Marijuana and Controlled Substances Tax

Basis and Rate: The tax is imposed for the possession or acquisition of marijuana and controlled substances in Nebraska. Payment of the tax does not provide immunity for a dealer from criminal prosecution under state or federal law. Tax rates are: for marijuana, \$100 per ounce or portion of an ounce; for controlled substances by weight, \$150 per gram or portion thereof; and for controlled substances not sold by weight, \$500 per each 50-dosage unit or portion of a unit.

Due Date: The tax must be paid to the Nebraska Department of Revenue immediately upon acquisition or possession of marijuana or controlled substances in Nebraska.

Administered by: Nebraska Department of Revenue

Distribution: Five percent of the proceeds are credited to the Marijuana and Controlled Substances Tax Administration Cash Fund. Of the remaining proceeds, 50 percent is returned to the county from which the proceeds originated for credit to the County Drug Law Enforcement and Education Fund of the county. All remaining funds, including those which did not originate in a county are credited to the Nebraska State Patrol Drug Control and Education Cash Fund.

Source: Mechanical Amusement Devices Tax

Basis and Rate: An occupation tax is imposed on operators and distributors of mechanical amusement devices, such as coin-operated video games. The occupation tax is \$35 per device placed in operation prior to July 1 of each year, and \$20 per machine placed in operation after July 1 of each year.

Due Date: Occupation tax decals expire on December 31 of each year, regardless of when they were issued, and must be renewed on or before January 1.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source:	Motor Fuels Tax
Basis and Rate:	The motor fuels fixed tax rate is 12.5 cents per gallon. Added to the fixed tax rate is the variable tax rate which is set semiannually beginning July 1, 1998. The variable portion of the tax rate is determined by multiplying the average statewide cost of motor vehicle fuels purchased by the State of Nebraska by the variable excise tax rate. The tax rate is also adjusted to offset the amount of revenue not collected due to the ethanol producer credit. For 2002 the semiannual tax rates are as follows: January through June - 24.5 cents; July through December - 24.5 cents.
Due Date:	All returns and payments are due on the 20th of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to Highway Cash Fund. Motor fuels tax revenue credited to the Highway Trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and 50 percent to counties.
Source:	Motor Vehicle Registration Fees
Basis and Rate:	Fees are imposed on new and renewal registrations of motor vehicles, trailers, motorcycles, semi-trailers, and snowmobiles. The fee varies depending on the type of vehicle registered. In addition to the registration fee, there is a \$1.50 charge to be credited to the Department of Motor Vehicles Cash Fund, a \$1.50 charge to be credited to the State Recreation Road Fund, and an issuance fee of \$2 (\$5 if the vehicle belongs to a nonresident) which is retained by the county. A \$30 fee for personalized message plates is credited to the Department of Motor Vehicles Cash Fund.
Due Date:	For motor vehicles, the annual payment due date depends on the vehicle purchase date. For motor carriers, payments are due January 1.
Administered by:	The fees are collected by the county treasurers, then remitted to the Department of Motor Vehicles.
Distribution:	The remaining registration fees are credited to the Highway Trust Fund. The General Fund is credited with all driving record fees and driver reinstatement fees.
Source:	Organization and Qualification Fees
Basis and Rate:	A filing fee is imposed on Nebraska corporations at the time they file for Articles of Incorporation in order to qualify to do business in Nebraska. The fee is based on the amount of authorized capital stock. Foreign corporations pay a filing fee plus miscellaneous charges to qualify to do business in Nebraska. A filing fee applies to nonprofit corporations and limited liability partnerships. Fees are also charged for filing of amendments to the articles of incorporation filing articles of dissolution, change of registered agent and other registration documents.
Due Date:	For domestic corporations, fees are due at times of incorporation. For foreign corporations, fees are due at time of qualification or domestication. For limited liability partnerships, fees are due at times of organization.
Administered by:	Secretary of State
Distribution:	General Fund; except, two-thirds of domestic and corporate filing fees are credited to General Fund and one-third to Corporation Cash Fund.
Source:	Pari-mutuel Wagering Tax
Basis and Rate:	No tax is imposed for meets conducted on Nebraska State Fairground property. For all other meets, amounts wagered over \$10,000,000 but less than or equal to \$73,000,000 are taxed at a rate of 2.5 percent. Amounts in excess of \$73,000,000 are taxed at a rate of 4 percent. A tax credit equal to 2 percent of the first taxable \$70,000,000 is allowed for capital improvements and maintenance. An additional tax of one-half of one percent is imposed on wagers placed by telephone.
Due Date:	Reports and payments are due the tenth day of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	The one-half percent tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

Source:	Petroleum Release Remedial Action Fee
Basis and Rate:	The fee is nine-tenths (.009) of one cent per gallon on gasoline and gasohol and three-tenths of one cent per gallon on other petroleum products.
Due Date:	Reports and payments are due each on the 20th of each month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	An amount not exceeding \$28,000 is deposited in the Petroleum Release Remedial Action Collection Fund. The remainder is deposited in the Petroleum Release Remedial Action Cash Fund.

Source:	Severance and Conservation Tax
Basis and Rate:	The severance tax is based on the value of oil and gas severed. The rate is 2 percent for stripper wells, 3 percent for non-stripper wells, and 3 percent for natural gas. The conservation rate is .35 percent on the value of oil and gas severed.
Due Date:	Reports and payments are due the last day of each month for the preceding month in which resources were severed.
Administered by:	Nebraska Department of Revenue
Distribution:	Tax on gas or oil severed from public school lands is deposited in the permanent school fund. For all other lands, 1 percent of the gross tax receipts is deposited in the Severance Tax Administration Fund, up to \$300,000 may be appropriated to the State Energy Office Cash Fund, up to \$30,000 may be appropriated to the Governor's Policy Research Office, and the remainder is deposited in the permanent school fund. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

Source:	Tire Fee
Basis and Rate:	A fee of \$1 per tire is due on each retail sale in Nebraska of a qualified tire. The fee is also due on every tire included with a new vehicle, and every new tire a motor vehicle dealer places on a previously owned vehicle. Tires sold specifically for off-road use and recapped or regrooved tires are not subject to the fee.
Due Date:	Reports and payments are due the 25th of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	Fees are credited to the Waste Reduction & Recycling Incentive Fund.

Source:	Tobacco Products Tax
Basis and Rate:	The tax is imposed on the first owner of tobacco products imported, manufactured or sold in Nebraska. Tobacco products include those forms of tobacco other than cigarettes prepared as to be suitable for chewing or smoking. The tax rate is 15 percent of the net invoice price of the tobacco products. Beginning October 1, 2002, the tax rate increased to 20 percent.
Due Date:	Reports are due the tenth of each month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	Tobacco Products Administration Cash Fund

Source:	Transfer Tax (Estate and Generation-Skipping Transfer Tax)
Basis and Rate:	<p>The transfer tax is comprised of an estate tax and a generation-skipping transfer tax. The estate tax applies to filers of Federal Form 706, if the deceased was a resident of Nebraska or owned real property in Nebraska at the time of death. The generation-skipping transfer tax applies to transfers that allow a federal generation-skipping transfer tax credit for state transfer taxes paid. The computation of both taxes is essentially the same. For estates of persons dying on or after July 15, 1992, the tax is the amount by which the maximum state tax credit allowance exceeds the lesser of (1) the total amount of all taxes paid to any state or U.S. possession or, (2) the sum of the amount of Nebraska inheritance paid and the amount determined by multiplying the maximum state tax credit allowance by the percentage of the gross value of the transferred property not situated in Nebraska over the gross value of the transferred property.</p> <p>For estates of persons dying before July 15, 1992, the tax is the amount by which available federal credit for state death taxes exceeds inheritance taxes paid to all states and local governments.</p>
Due Date:	Estate tax is due 12 months after the death of the decedent. Generation-skipping transfer tax is due on the due date for filing the related federal return.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund

Source:	Uranium Severance Tax
Basis and Rate:	The tax is levied on the value of the uranium severed from the soil of Nebraska. A \$5,000,000 exemption is allowed before the tax is applied. The tax rate is 2 percent of the value of the uranium produced each year in excess of \$5,000,000 gross value.
Due Date:	Reports and payments are due the last day of each month for the preceding month in which uranium was severed.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund

Source:	Waste Reduction and Recycling Fee
Basis and Rate:	The fee is \$25 for each business location with net taxable sales of tangible personal property of \$50,000 or more.
Due Date:	Reports and payments are due October 1, for the preceding July 1 to June 30 period.
Administered by:	Nebraska Department of Revenue
Distribution:	Waste Reduction and Recycling Incentive Fund

Miscellaneous State Taxes and Other Revenues

In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various business and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition, the state receives several million dollars annually from nontax revenue sources. Nontax revenue sources include license, permit, and inspection fees; income from state lands, buildings, and equipment; and some private sources. An important source of revenue is interest on the investment of state funds.

Table 1 — State Funds Distributed to Local Government Subdivisions for Fiscal Years 1999-2000, 2000-2001, and 2001-2002

CATEGORIES OF STATE AID	1999-2000	2000-2001	2001-2002
Homestead Exemption	\$32,166,119	\$35,856,411	\$37,784,370
Insurance Premium Distribution	1,908,904	2,478,099	2,518,997
Highway User Revenue Distribution (County - Estimated)	85,408,603	88,639,731	81,856,545
Highway User Revenue Distribution (Cities - Estimated)	86,589,047	90,322,910	82,331,985
State Aid to Natural Resource Districts	2,301,138	2,301,138	2,209,092
State Aid to Municipalities	17,531,500	17,531,500	16,830,240
State Aid to Counties	7,393,808	7,393,808	7,098,056
County Property Tax Relief	5,600,479	6,007,165	6,007,165
State Aid to Community Colleges	83,855,228	91,757,438	63,827,156
Annual Aid to Education	593,996,810	561,300,443	643,574,519
Special Education Payments	118,556,615	124,088,399	129,734,659
State Temporary School Fund	28,441,960	30,632,216	27,887,738
Construction Grants Program	2,272,602	-	-
Aid to Airports	1,492,342	1,243,321	1,062,877
Resources Development Fund	1,330,249	3,201,789	-
Municipal Infrastructure Redevelopment Fund	3,050,000	3,050,000	3,050,000
Municipal Equalization	5,226,632	10,477,119	11,397,149
MEF Rollover to MIRF	3,251,466	-	-
MEF Rollover to Aid to Municipalities	7,265,182	3,541,234	2,734,808
Total Tax Dollars Distributed	\$1,087,638,684	\$1,079,822,721	\$1,119,905,356

Table 2 — Chronology of Nebraska Income Tax Rates and Sales Tax Rates

EFFECTIVE DATE	INDIVIDUAL INCOME TAX RATE (PERCENTAGE OF FEDERAL INCOME TAX)	CORPORATION INCOME TAX RATE ¹	WITHHOLDING RATE (PERCENTAGE OF FEDERAL TAX WITHHELD)	NEBRASKA SALES TAX RATE	FOOD SALES TAX CREDIT (PER ELIGIBLE INDIVIDUAL)
June 1, 1967	none	none	none	2.5%	-0-
January 1, 1968 ²	10%	2%	10%	2.5%	7.00
January 1, 1969 ²	10%	2%	10%	2%	7.00
January 1, 1970	13%	2.6%	12%	2.5%	7.00
January 1, 1971	10%	2%	10%	2.5%	7.00
January 1, 1972	15%	3%	10%	2.5%	10.00
January 15, 1972	15%	3%	15%	2.5%	10.00
January 1, 1973 ³	13%	3.25%	15%	2.5%	10.00
July 1, 1973 ³	13%	3.25%	13%	2.5%	10.00
January 1, 1974	11%	2.75%	11%	2.5%	13.00
January 1, 1975 ³	12%	3% and 3.3%	10%	2.5%	16.00
May 5, 1975 ³	12%	3% and 3.3%	11%	2.5%	16.00
July 1, 1975 ³	12%	3% and 3.3%	13%	2.5%	16.00
January 1, 1976 ³	17%	4.25% and 4.675%	15%	2.5%	16.00
September 1, 1976 ³	17%	4.25% and 4.675%	17%	3%	16.00
January 1, 1977 ³	18%	4.5% and 4.95%	17%	3%	20.00
July 1, 1977 ³	18%	4.5% and 4.95%	18%	3.5%	20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	20.00
January 1, 1980 ³	15%	3.75% and 4.125%	17%	3%	28.00
January 1, 1981	15%	3.75% and 4.125%	15%	3%	28.00
January 1, 1982 ³	18%	4.5% and 6.3%	15%	3%	28.00
May 1, 1982	18%	4.5% and 6.3%	15%	3.5%	28.00
July 1, 1982	18%	4.5% and 6.3%	19%	3.5%	28.00
January 1, 1983 ³	20%	5% and 7%	19%	3.5%	21.00
July 1, 1983 ⁴	20%	5% and 7%	20%	4%	21.00
January 1, 1984 ³	19%	4.75% and 6.65%	20%	4%	-0-
April 1, 1984	19%	4.75% and 6.65%	20%	3.5%	-0-
July 1, 1984	19%	4.75% and 6.65%	18%	3.5%	-0-
January 1, 1985 ³	20%	5% and 7%	19%	3.5%	-0-
January 1, 1986	19%	4.75% and 6.65%	19%	3.5%	-0-
January 1, 1987	*	4.75% and 6.65%	19%	4%	-0-
March 1, 1987	*	4.75% and 6.65%	21%	4%	-0-
January 1, 1988 ⁵	*	4.75% and 6.65%	Table	4%	-0-
January 1, 1989	*	4.75% and 6.65%	Table	4%	-0-
January 1, 1990 ³	*	5.17% and 7.24%	Table	4%	-0-
July 10, 1990	*	5.17% and 7.24%	Table	5%	-0-
January 1, 1991	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1992 ⁶	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1993	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1994	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1995	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1996	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1997	*	5.58% and 7.81%	Table	5%	-0-
July 1, 1998	*	5.58% and 7.81%	Table	4.5%	-0-
July 1, 1999	*	5.58% and 7.81%	Table	5%	-0-
January 1, 2000	*	5.58% and 7.81%	Table	5%	-0-
January 1, 2001	*	5.58% and 7.81%	Table	5%	-0-
January 1, 2002	*	5.58% and 7.81%	Table	5%	-0-
October 1, 2002	*	5.58% and 7.81%	Table	5.5%	-0-

¹ The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968 through December 31, 1972. From January 1, 1973 through December 31, 1974, the corporate tax rate was 25% of the individual rate. From January 1, 1975 through December 31, 1981, the corporate tax rate was 25% of the individual rate for the first \$25,000 of taxable income and 27.5% of the individual rate for the excess over \$25,000. Beginning on January 1, 1982, the corporate tax rate is 25% of the individual rate for the first \$50,000 of taxable income and 35% of the individual rate for the excess over \$50,000. Beginning on January 1, 1986, financial institutions are not subject to corporate income tax, but rather pay a franchise tax of 40 cents per \$1,000 of average deposits, limited by the institution's net financial income multiplied by 3.25%.

Beginning with tax year 1987, the corporation income tax rate is calculated as a percent of the primary individual rate. For the first \$50,000 of Nebraska taxable income the rate is 150.7% of the primary individual rate. For taxable income in excess of \$50,000 the rate is 211% of the primary individual rate.

For tax year 1990, the financial institutions tax rate is 43 cents per \$1,000 of average deposits, limited by the institutions net financial

income multiplied by 3.53%. Beginning with tax year 1991, the tax rate is 47 cents and the limitation amount is 3.81%.

² The withholding rate effective June 25, 1968 was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

³ The individual income tax rate was changed during the tax year.

⁴ The sales tax rate was changed by the State Board of Equalization to 4% for nine months to raise \$30 million.

⁵ Effective for wages paid on or after January 1, 1988, tables and rate schedules published in the Nebraska Circular EN are used to determine the amount of withholding.

⁶ For tax year 1992, a depreciation surcharge equal to 2% of all depreciation, except on motor vehicles, is payable with the income tax return. C corporations are also subject to a corporate surtax equaling 1.17% of all taxable income over \$200,000.

*** LB 773, 1987 Legislative Session, revised the Nebraska individual income tax. Beginning with tax year 1987, tax computations are based on Nebraska taxable income rather than federal tax liability. A schedule of the tax rates from 1988 to 2002 is shown on page 17.**

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INCOME TAX

The Nebraska Revenue Act of 1967 established the income tax as a major state revenue source. The state income tax, which was first collected in 1968, includes individual, fiduciary, and corporation income taxes. Revenue from income tax is deposited in the General Fund.

Individual Income Tax

The Nebraska individual income tax is imposed for each taxable year on the entire income of every resident individual. A Nebraska full-year resident must file a Nebraska individual income tax return if he or she is required to file a federal return and report a federal liability. A state filing is also required if an individual has \$5,000 or more of Nebraska adjustments to federal adjusted gross income, such as state and local bond interest. Nonresident and partial-year resident individuals are taxed on income that is derived from Nebraska sources.

Income tax is calculated as a percentage of Nebraska taxable income using a four-bracket graduated rate schedule. Additional taxes are computed on federal

alternative minimum tax and premature and lump-sum distributions from qualified retirement plans at a rate equal to 29.6 percent of the federal tax amount. Nebraska taxable income starts with federal adjusted gross income, adds interest from non-Nebraska state and local government obligations, and subtracts U.S. government obligations and other adjustments decreasing income. A standard deduction equal to the federal amount or federal itemized deductions less state and local income tax is allowed as a deduction. These deductions, together with the personal exemption credit (which is \$97 for tax year 2002) are reduced for higher income taxpayers. An additional tax which phases out the benefit of lower tax rates in the first income brackets is also computed by higher income taxpayers. The income threshold is \$137,300 in 2002 and will be adjusted for inflation in future years.

The following tables display the tax rates, income brackets, personal exemption amounts and standard deduction amounts used to determine individual income tax liability for tax years 1988 through 2002:

Tax Rates by Bracket 1988 - 2002

Year	Rate by Bracket			
	1	2	3	4
1988	2.00	3.15	5.00	5.90
1989	2.00	3.10	4.80	5.90
1990	2.20	3.36	5.21	6.41
1991	2.37	3.63	5.62	6.92
1992	2.37	3.63	5.62	6.92
1993	2.62	3.65	5.24	6.99
1994	2.62	3.65	5.24	6.99
1995	2.62	3.65	5.24	6.99
1996	2.62	3.65	5.24	6.99
1997	2.51	3.49	5.01	6.68
1998	2.51	3.49	5.01	6.68
1999	2.51	3.49	5.01	6.68
2000	2.51	3.49	5.01	6.68
2001	2.51	3.49	5.01	6.68
2002	2.51	3.49	5.01	6.68

Tax Brackets by Filing Status Tax Years 1987 - 1992

Bracket	Single Individuals	Heads of Households	Married Filing Joint	Married Filing Separate
1	\$ 0 - 1,800	\$ 0 - 2,500	\$ 0 - 3,000	\$ 0 - 1,500
2	\$ 1,800 - 16,800	\$ 2,500 - 23,000	\$ 3,000 - 28,000	\$ 1,500 - 14,000
3	\$ 16,800 - 27,000	\$ 23,000 - 38,000	\$ 28,000 - 45,000	\$ 14,000 - 22,500
4	Over \$27,000	Over \$38,000	Over \$45,000	Over \$22,500

Tax Years 1993 - 2002

1	\$ 0 - 2,400	\$ 0 - 3,800	\$ 0 - 4,000	\$ 0 - 2,000
2	\$ 2,400 - 17,000	\$ 3,800 - 24,000	\$ 4,000 - 30,000	\$ 2,000 - 15,000
3	\$ 17,000 - 26,500	\$ 24,000 - 35,000	\$ 30,000 - 46,750	\$ 15,000 - 23,375
4	Over \$26,500	Over \$35,000	Over \$46,750	Over \$23,375

Personal Exemption & Standard Deductions 1988 - 2002

Year	Personal Exemption		Standard Deduction ¹			
	Deduction	Credit	Single	H.H.	M.J.	M.S.
1988	\$1,130	—	\$3,000	\$4,400	\$5,000	\$2,500
1989	\$1,180	—	\$3,100	\$4,550	\$5,200	\$2,600
1990	\$1,230	—	\$3,250	\$4,750	\$5,450	\$2,725
1991	\$1,290	—	\$3,400	\$5,000	\$5,700	\$2,850
1992	\$1,360	—	\$3,600	\$5,250	\$6,000	\$3,000
1993	—	\$65	\$3,700	\$5,450	\$6,200	\$3,100
1994	—	\$69	\$3,800	\$5,600	\$6,350	\$3,175
1995	—	\$69	\$3,900	\$5,750	\$6,550	\$3,275
1996	—	\$72	\$4,000	\$5,900	\$6,700	\$3,350
1997	—	\$86	\$4,150	\$6,050	\$6,900	\$3,450
1998	—	\$88	\$4,250	\$6,250	\$7,100	\$3,550
1999	—	\$89	\$4,300	\$6,350	\$7,200	\$3,600
2000	—	\$91	\$4,400	\$6,450	\$7,350	\$3,675
2001	—	\$94	\$4,550	\$6,650	\$7,600	\$3,800
2002	—	\$97	\$4,700	\$6,900	\$7,850	\$3,925

¹The following abbreviations are used: H.H., Heads of Households; M.J., Married filing Joint; M.S., Married filing Separate.

Fiduciary Income Tax

The fiduciary income tax has two parts. If the estate or trust is set up as a conduit for income distribution to the beneficiaries, income is taxed at the beneficiary level. Where income is retained by the estate or trust, it is subject to tax on its Nebraska taxable income at fiduciary rates. The tax on fiduciaries is calculated using the same rates used to calculate individual income tax, however the income brackets are different. The following tables display the brackets and tax rates for tax years 1988 - 2002.

Fiduciaries Tax Brackets and Rates for 1988 - 1992

Bracket	Taxable Income	Tax Rates			
		1988	1989	1990	1991-1992
1	\$ 0-500	2.0%	2.0%	2.2%	2.37%
2	\$ 500-4,700	3.15%	3.10%	3.36%	3.63%
3	\$4,700-7,550	5.0%	4.8%	5.21%	5.62%
4	Over \$7,550	5.9%	5.9%	6.41%	6.92%

for 1993 - 2002

Bracket	Taxable Income	Tax Rates	
		1993-1996	1997-2002
1	\$ 0-500	2.62%	2.51%
2	\$ 500-4,700	3.65%	3.49%
3	\$4,700-15,150	5.24%	5.01%
4	Over \$15,150	6.99%	6.68%

Corporation Income Tax

The Nebraska corporate income tax is imposed upon any corporation or any other entity taxed as a corporation (not including a corporation with a valid federal subchapter S election) which is doing business in Nebraska. For a corporate taxpayer subject to tax in another state, the entire adjusted federal taxable income of the unitary business is apportioned according to the statutory formula to determine the portion attributable to sources within Nebraska. For a corporate taxpayer not subject to tax in

another state, the entire taxable income is subject to tax in Nebraska. Each corporate taxpayer is required to file one, single combined tax return for each taxable year.

The corporate income tax rate is calculated as a percentage of the primary individual rate. The primary individual rate is 3.70 percent. The corporate rate on the first \$50,000 of taxable income is 150.8 percent of the primary rate and 211 percent of the primary rate on the excess. The 2002 rates are 5.58 percent and 7.81 percent, respectively.

Financial Institutions Tax

Every financial institution which maintains a permanent place of business in this state and actively solicits deposits from residents of this state, must file a Nebraska Financial Institution Tax Return, Form 1120NF. This franchise tax is based on the average deposits of the financial institution. The rate of tax on deposits is 12.3 times the limitation rate. The limitation rate is 38.1 percent of the maximum corporate income tax rate in effect for the taxable year. The maximum corporate income tax rate in effect for tax year 2002 is 7.81 percent. The financial institutions tax rate for 2002 is 47 cents per thousand dollars of average deposits.

Partnerships, S Corporations, and Fiduciaries

Partnerships, S corporations, and fiduciaries that distribute their income currently are not subject to state income tax at the entity level. Instead, the income from the partnership, S corporation, or fiduciary is distributed to the partners, shareholders, or beneficiaries and reported on the individual or corporate tax return of the income recipient.

Limited liability companies (LLC's) treated federally as partnerships will be treated as a partnership for state income tax purposes. LLC's treated federally as corporation will be treated as corporations for state income tax purposes.

INCOME TAX STATISTICAL TABLES

Tables 1 through 9 report tax year 2001 statistical data compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. The amounts shown for Nebraska tax liabilities are net of nonrefundable credits.

Totals compiled from Forms 1040N filed by nonresidents and from returns which could not be allocated to a specific county are listed after the county totals in Tables 1 through 3. These amounts from nonresident and unallocated returns are included in the state totals.

Table 1 - 2001 Individual Income Tax Statistics by County

Table 1 reports federal adjusted gross income, Nebraska tax table income, calculated Nebraska income tax and selected tax credits by county.

Table 2 - 2001 Farmers, Ranchers, and Fishermen Income Tax Statistics

Statistics compiled from returns of taxpayers who designated that their principal income is from farming, ranching, or fishing are reported in Table 2. Income from other sources may be included in these figures.

Table 3 - 2001 Individual Income Tax Liability by County

The total number of returns, number of returns with tax liability, and calculated liability are reported by county and by income class in Table 3.

Table 4 - Individual Income Tax Liability Per Return for 2001

Table 4 displays a map of Nebraska showing the individual tax liability per return for counties. Counties above the all county average are noted by shaded area on the map.

Table 5 - Total 2001 Individual Income Tax Liability

The number of returns, number of returns with tax liability, and the calculated tax liability are reported by income class in Table 5. A corresponding graph shows the distribution of income tax returns and calculated tax liability by income class.

Table 6 - 2001 Resident Individual Income Tax Liability

Table 6 reports by income class the total number of returns, number of returns with tax liability, federal adjusted gross income, and the calculated tax liability compiled from Nebraska resident individual income tax returns.

Table 7 - Adjustments to 2001 Resident Individual Income Tax Returns

Table 7 reports by income class the Nebraska exemption deduction, Nebraska itemized deductions, adjustments increasing federal adjusted gross income (FAGI), adjustments decreasing FAGI, and Nebraska net taxable income for Nebraska residents.

Table 8 - 2001 Individual Income Tax Liability and Payments for Resident Returns

Table 8 reports by income class Nebraska income tax, minimum tax, total Nebraska income tax liability, withholding payments, and estimated payments for Nebraska residents.

Table 9A - 2001 Individual Refundable Income Tax Credits

Selected individual refundable income tax credits claimed are reported by income class in Table 9A.

Table 9B - 2001 Individual Non-Refundable Income Tax Credits

Selected individual non-refundable income tax credits claimed are reported by income class in Table 9B.

Table 10 - General Fund Individual Income Tax Cash Receipts

A comparison of 2002 and 2001 monthly general fund individual income tax cash receipts is reported in Table 10. Cash receipts are taxes received during the specific processing month, regardless of when tax liability was incurred. Individual, partnership, and fiduciary income taxes are included.

Table 11 - General Fund Corporation Income Tax Cash Receipts

2002 and 2001 monthly general fund corporation income tax cash receipts are reported in Table 11 with a graph comparing net individual and corporate income tax receipts for 1993 through 2002.

Table 12 - Analysis of Corporation Income Tax Returns for 2000

Table 12 reports data compiled from the Nebraska Corporation Income Tax Return, Form 1120N. The number of corporations, Nebraska taxable income, and calculated liability are reported by income class.

Table 13 - Analysis of Financial Institution Tax Returns for 2000

Table 13 reports data compiled from the Nebraska Financial Institution Tax Return, Form 1120NF.

Table 1 — 2001 Individual Income Tax Statistics by County

COUNTY	NUMBER OF FEDERAL EXEMPTIONS	FEDERAL ADJUSTED GROSS INCOME	NET TX INC TAXABLE INCOME	LIABILITY NET OF NREFUNDABLE CREDITS		PERSONAL CREDIT EXEMPTION
				NUMBER OF RETURNS	AMOUNT	
ADAMS	25,114	\$486,515,210	\$395,269,360	10,300	\$16,227,983	\$1,971,320
ANTELOPE	5,736	70,547,303	58,583,841	1,922	2,091,060	397,108
ARTHUR	316	3,321,033	2,951,502	99	105,084	19,024
BANNER	452	5,115,041	4,410,192	143	152,328	32,850
BLAINE	548	4,969,701	4,604,012	156	163,582	31,793
BOONE	5,759	73,812,442	61,142,144	2,020	2,139,698	421,351
BOX BUTTE	11,187	191,167,093	159,084,448	4,194	6,325,549	847,278
BOYD	2,098	22,139,484	17,453,739	663	551,752	138,327
BROWN	3,044	38,941,237	33,292,010	1,082	1,236,287	207,617
BUFFALO	36,412	708,567,166	582,550,427	15,166	24,149,409	2,793,943
BURT	6,848	97,430,404	78,746,573	2,455	2,718,946	507,335
BUTLER	7,969	115,211,563	93,378,573	3,044	3,243,943	630,023
CASS	22,309	457,555,554	361,854,361	8,910	14,397,442	1,797,900
CEDAR	8,554	108,824,430	89,487,102	2,998	2,990,440	649,608
CHASE	3,818	58,493,549	48,937,323	1,440	1,857,606	271,786
CHERRY	4,800	64,953,126	59,097,150	1,713	2,313,670	326,014
CHEYENNE	8,904	154,187,677	127,859,232	3,579	4,979,533	662,348
CLAY	7,056	106,819,939	87,618,831	2,625	3,250,163	541,448
COLFAX	10,134	133,038,599	108,551,710	3,587	3,718,481	793,002
CUMING	8,417	122,490,997	100,451,999	3,134	3,638,400	628,905
CUSTER	10,061	131,227,028	109,331,669	3,482	3,956,085	703,161
DAKOTA	18,104	270,606,762	219,561,356	5,329	5,809,086	1,354,638
DAWES	6,399	95,665,829	76,668,226	2,469	2,801,061	454,299
DAWSON	22,211	292,115,466	237,954,220	7,758	8,373,766	1,646,140
DEUEL	1,871	27,101,147	22,311,214	689	785,202	135,122
DIXON	5,712	80,333,230	64,717,589	1,922	1,963,423	435,405
DODGE	33,467	634,348,529	507,255,075	13,771	20,306,925	2,610,183
DOUGLAS	420,056	11,175,722,522	8,885,870,542	181,342	399,067,740	31,757,781
DUNDY	1,697	26,098,614	25,085,831	643	1,044,279	121,258
FILLMORE	5,888	96,754,397	79,808,951	2,321	3,107,176	445,170
FRANKLIN	3,186	42,522,385	34,342,624	1,156	1,186,146	228,489
FRONTIER	2,483	31,136,018	25,851,891	857	881,790	179,403
FURNAS	5,257	70,954,563	58,310,435	1,859	2,063,107	379,555
GAGE	19,492	321,014,923	258,898,363	7,839	9,530,648	1,506,341
GARDEN	1,857	26,110,870	21,561,229	700	783,368	128,787
GARFIELD	2,025	23,323,659	18,236,997	646	623,141	137,025
GOSPER	1,729	27,765,597	22,317,019	664	825,627	132,979
GRANT	977	12,065,901	10,482,464	334	392,738	69,432
GREELEY	2,611	26,889,782	23,081,931	835	791,991	172,439
HALL	47,819	860,658,813	690,733,978	18,730	27,718,758	3,644,566
HAMILTON	8,678	144,568,755	116,833,880	3,304	4,410,294	687,966
HARLAN	2,731	36,910,323	29,580,675	1,003	988,699	198,404
HAYES	565	4,156,841	4,250,413	179	121,796	39,659
HITCHCOCK	2,842	31,389,711	27,204,181	985	868,646	196,593
HOLT	10,076	121,293,802	100,863,206	3,455	3,496,649	707,981
HOOKER	819	10,273,214	8,683,931	285	301,010	56,995
HOWARD	5,610	73,110,003	61,204,452	2,029	2,078,170	422,532
JEFFERSON	7,143	119,885,837	94,217,369	2,819	3,473,647	548,383
JOHNSON	4,116	58,117,027	47,868,926	1,574	1,653,136	315,013
KEARNEY	5,711	91,897,150	76,098,201	2,251	2,824,193	457,740
KEITH	7,522	116,329,474	97,043,240	2,912	3,644,069	552,260
KEYA PAHA	676	5,792,453	5,260,988	197	175,056	37,678
KIMBALL	3,387	51,814,224	42,988,890	1,283	1,558,178	237,856
KNOX	8,146	100,528,273	83,245,148	2,860	2,849,013	581,311
LANCASTER	210,883	4,949,203,966	3,990,838,202	95,673	171,317,322	16,541,174
LINCOLN	30,075	563,830,260	462,476,697	11,463	19,278,568	2,239,310
LOGAN	832	10,577,979	8,633,177	287	301,690	57,582
LOUP	370	2,950,795	2,814,062	109	85,267	23,384
MADISON	35,039	587,484,471	474,610,802	13,603	18,272,263	2,687,523
MCPHERSON	396	3,769,780	3,527,471	128	123,986	26,074
MERRICK	6,763	95,982,126	77,887,330	2,495	2,812,212	513,669
MORRILL	4,566	62,445,473	52,228,949	1,565	1,921,218	320,347
NANCE	3,352	41,625,422	34,770,918	1,192	1,187,406	248,663
NEMAHA	5,990	109,337,767	91,334,557	2,330	3,609,442	455,406
NUCKOLLS	4,249	59,044,942	47,473,682	1,569	1,591,775	315,028
OTOE	12,997	225,727,065	181,784,892	5,112	6,735,420	1,021,637
PAWNEE	2,534	33,928,904	25,964,468	910	817,154	182,320
PERKINS	2,718	38,214,216	32,597,109	978	1,199,644	191,914
PHELPS	8,578	143,237,376	119,054,689	3,285	4,673,840	656,795
PIERCE	6,649	92,737,148	76,673,154	2,372	2,735,205	510,420
PLATTE	29,761	468,886,481	421,301,888	11,845	16,348,968	2,376,933
POLK	4,578	70,078,928	56,842,924	1,788	2,035,058	360,318
RED WILLOW	9,210	142,920,219	117,569,956	3,506	4,354,730	698,541
RICHARDSON	7,812	113,615,995	91,276,421	2,810	2,993,296	581,118
ROCK	1,526	18,316,344	16,211,071	551	581,438	100,613
SALINE	12,975	207,743,604	168,422,970	5,054	6,165,286	1,027,044
SARPY	85,843	1,915,765,319	1,558,116,792	36,238	63,671,673	6,821,347
SAUNDERS	17,903	317,944,847	257,102,883	6,978	9,968,031	1,426,217
SCOTTS BLUFF	30,607	492,392,406	404,545,920	11,454	15,903,374	2,174,928
SEWARD	13,728	256,034,469	207,401,130	5,454	8,200,292	1,093,894
SHERIDAN	5,045	63,704,165	53,795,410	1,832	1,906,649	349,941
SHERMAN	2,746	34,489,556	28,008,443	1,015	929,683	202,926
SIOUX	523	6,535,423	5,740,938	176	216,447	33,349
STANTON	2,980	39,356,338	34,377,986	1,118	1,218,004	223,967
THAYER	5,354	75,798,954	62,040,783	1,973	2,166,169	391,106
THOMAS	704	7,326,720	6,987,730	227	257,366	45,755
THURSTON	3,721	50,075,950	35,912,031	1,095	1,294,553	225,446
VALLEY	4,021	52,680,900	43,636,530	1,409	1,524,226	287,481
WASHINGTON	16,151	346,552,748	283,047,130	6,453	11,921,346	1,274,566
WAYNE	6,424	105,069,574	85,145,543	2,563	3,157,804	504,411
WEBSTER	3,463	44,086,103	36,662,344	1,268	1,214,665	257,764
WHEELER	623	6,518,867	5,939,562	197	211,426	40,440
YORK	12,560	217,954,358	175,352,455	5,103	6,693,046	994,018
TOTAL STATE	1,474,648	\$30,336,530,633	\$24,501,158,634	600,890	\$1,016,301,911	\$112,434,893
UNALLOCATED	205,203	12,343,506,497	10,367,688,575	81,563	83,232,647	2,715,366
GRAND TOTAL	1,679,851	\$42,680,037,129	\$34,868,847,209	682,453	\$1,099,534,558	\$115,150,260

Table 1 — 2001 Individual Income Tax Statistics by County (cont.)

TOTAL NUMBER OF RETURNS	CHILD CARE CREDIT - REFUNDABLE	CHILD CARE CREDIT - NONREFUNDABLE	ELDERLY CREDIT	3800N CREDIT	TAX PAID TO OTHER STATES CREDIT	ENDANGERED SPECIES FUND DONATION	ELECTION CAMPAIGN CONTRIBUTIONS AMOUNT	MOTOR FUELS CREDIT AMOUNT	SPECIAL CAPITAL GAINS ELECTION
12,823	\$61,516	\$73,855	\$879	\$71,212	\$67,739	\$840	\$203	\$10,236	\$923,355
2,733	10,405	9,492	186	0	8,493	2	6	53,177	0
164	371	346	0	0	2,039	0	0	9,539	0
204	76	639	0	0	0	0	0	5,934	0
246	256	813	0	0	2,637	0	2	28,881	0
2,775	14,281	10,106	118	413	16,669	193	4	43,388	932
5,546	14,805	17,141	189	0	24,606	149	22	47,490	40,684
1,036	3,100	1,974	65	0	2,058	41	4	35,120	0
1,529	7,812	5,028	0	0	11,700	12	0	51,687	0
18,939	96,918	109,873	795	3,000	116,225	1,424	223	48,481	1,891,040
3,372	9,848	12,797	152	0	103,417	142	42	18,352	75,943
3,817	19,093	21,967	85	3,330	13,412	300	32	32,546	8,060
10,788	59,736	64,544	888	7,951	369,712	1,219	94	13,307	11,656,190
3,998	12,925	21,753	48	0	57,320	102	20	62,082	0
1,936	6,874	6,803	0	0	23,478	25	22	6,444	0
2,404	7,611	6,102	0	0	22,612	71	6	97,368	0
4,572	19,299	14,660	378	0	107,426	205	44	8,303	108,531
3,428	10,112	14,753	0	0	21,608	126	22	11,984	0
4,559	34,351	25,797	185	5,128	17,477	215	14	45,152	0
4,202	20,803	24,209	8	1,991	62,933	42	4	41,354	0
4,893	25,289	17,683	0	0	23,603	59	15	80,232	0
7,969	172,779	55,261	370	0	2,279,490	312	32	2,265	21,049
3,399	14,270	11,486	31	0	13,570	289	22	35,700	0
10,094	82,499	53,172	95	0	44,386	274	64	30,791	1,705
956	3,149	2,530	0	0	34,368	14	4	2,138	0
2,712	12,567	12,781	14	0	338,942	50	6	17,606	0
17,287	127,511	90,979	195	0	170,138	1,001	122	32,875	1,061,629
219,656	1,393,432	1,110,765	10,619	3,693,919	10,445,182	30,234	3,511	19,867	313,697,099
881	2,475	2,166	51	0	59,137	4	2	11,196	0
2,997	8,426	12,415	0	0	25,903	63	16	10,930	999,235
1,593	4,210	5,948	368	0	16,922	32	0	17,360	0
1,210	4,518	4,301	194	0	5,872	131	6	6,747	0
2,567	5,912	6,790	344	0	40,816	49	20	14,183	0
9,909	56,392	54,456	235	0	107,781	527	48	33,138	1,190,216
972	988	1,651	53	0	11,636	23	2	10,382	3,000
961	2,657	2,908	0	0	3,581	7	6	26,786	0
853	2,898	2,615	0	0	11,123	16	4	209	59,606
478	38	723	0	0	1,054	3	0	33,213	0
1,242	4,385	3,035	0	0	8,345	10	4	47,807	1,596
23,581	144,863	127,610	2,540	67,048	133,790	1,167	179	24,758	2,801,076
4,170	17,736	21,551	16	0	45,931	177	22	11,093	0
1,364	4,454	3,299	74	0	25,106	19	6	3,847	0
263	185	678	0	0	71	7	4	3,017	0
1,419	3,951	1,955	300	0	24,946	16	6	5,658	0
4,925	13,738	23,739	304	0	24,579	39	6	148,863	0
403	986	1,041	0	0	1,216	1	0	28,348	0
2,688	14,240	13,971	312	0	19,118	139	12	32,752	11,329
3,676	14,092	15,721	367	10,500	102,400	237	16	21,137	0
2,053	8,467	12,999	212	0	12,733	149	8	15,808	0
2,812	13,157	13,400	135	0	9,287	68	18	8,374	6,056
3,898	13,473	12,593	150	0	43,996	138	22	13,006	0
328	0	191	0	0	153	0	0	21,522	0
1,773	7,691	4,340	180	0	112,971	49	4	5,627	4,716
3,965	16,305	15,627	0	0	30,074	65	18	88,087	0
114,620	680,815	627,255	4,782	816,427	1,603,845	18,383	2,204	27,091	17,418,486
15,191	50,575	48,845	586	0	109,509	1,127	140	37,613	19,598
408	227	571	45	0	1,152	0	0	10,174	0
161	853	298	2	0	3,396	3	2	5,199	0
17,266	115,446	90,338	845	96,938	153,738	613	86	55,793	1,552,564
183	672	67	0	0	16	0	0	8,544	0
3,300	17,428	13,642	141	0	13,539	129	26	28,492	0
2,178	4,054	5,600	25	0	3,981	166	26	35,583	0
1,631	6,185	6,806	239	0	9,851	47	8	17,157	0
2,992	8,409	11,904	206	88	60,250	193	38	8,364	0
2,156	7,049	8,165	0	0	65,893	159	10	13,370	0
6,514	32,665	34,027	259	1,840	165,865	384	38	17,864	173,588
1,280	4,952	3,018	251	0	75,428	20	4	20,383	0
1,329	4,220	4,290	0	0	32,298	17	6	1,094	10,661
4,238	19,499	20,841	87	0	30,489	198	28	4,953	0
3,154	14,172	17,923	258	0	14,613	47	4	52,834	7,895
14,617	99,458	81,773	882	8,428	145,632	752	82	58,084	587,323
2,283	6,739	11,856	49	0	8,920	32	16	16,016	1,048,411
4,618	22,174	19,504	75	38,545	77,765	140	46	12,224	0
3,968	9,442	12,318	0	0	328,614	56	22	13,272	0
805	1,126	2,033	65	0	2,337	11	0	58,612	0
6,360	27,786	34,293	6	0	55,375	418	49	29,271	4,890,611
42,730	260,115	284,713	1,737	50,143	1,859,878	5,902	722	6,522	6,436,915
8,713	34,167	49,633	157	8,756	128,492	620	60	41,105	120,472
15,238	75,879	49,040	556	0	107,949	1,229	136	48,358	205,290
6,771	21,957	35,719	136	3,619	56,213	545	52	12,155	7,883
2,557	6,134	6,610	0	0	5,400	64	22	65,612	0
1,385	4,286	4,936	0	0	6,215	119	8	36,964	0
272	409	45	135	0	1,243	6	2	19,451	0
1,458	7,656	8,217	62	0	6,612	55	8	11,776	64,418
2,687	10,378	11,051	319	0	68,114	70	6	16,620	0
360	0	741	0	0	2,326	0	0	21,472	0
1,786	27,158	5,650	230	0	63,844	45	8	21,515	0
1,980	10,518	6,824	198	0	31,393	58	4	31,619	0
7,850	29,525	47,405	192	0	252,722	954	74	10,046	2,177,601
3,256	13,230	16,828	0	0	61,714	360	18	23,590	7,329
1,706	7,736	6,125	156	0	25,558	43	4	13,985	0
287	1,395	200	226	0	1,547	11	2	15,939	0
6,419	24,595	24,326	0	515	62,419	219	28	9,500	93,433
751,725	\$4,277,004	\$3,776,460	\$34,043	\$4,889,790	\$20,983,923	\$73,694	\$8,958	\$2,474,363	\$369,385,525
97,570	194,020	76,335	728	65,161	1,396,596	5,315	463	14,307	9,268,325
849,295	\$4,471,023	\$3,852,795	\$34,771	\$4,954,951	\$22,380,519	\$79,009	\$9,421	\$2,488,670	\$378,653,850

Table 2 — 2001 Farmers, Ranchers, and Fishermen Income Tax Statistics

COUNTY	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NEBRASKA TAX NET AMOUNT	NUMBER OF NONREFUNDABLE CREDITS	MOTOR FUELS CREDIT	NUMBER OF RETURNS	% OF FEDERAL AGI	NEBRASKA INCOME TAX	LIABILITY PER RETURN
ADAMS	\$9,303,733	282	\$444,114	244	\$4,644	18	1.91%	2.74%	\$1,994
ANTELOPE	10,362,034	341	294,193	281	35,872	140	14.69	15.13	1,272
ARTHUR	535,511	24	27,028	17	6,390	15	16.12	24.43	1,818
BANNER	703,101	20	23,453	16	1,632	3	13.75	14.75	1,713
BLAINE	1,982,799	61	74,931	48	26,908	43	39.90	44.15	1,755
BOONE	10,096,726	410	318,617	314	29,022	122	13.68	15.67	1,229
BOX BUTTE	9,639,387	245	479,656	222	34,566	103	5.04	7.31	2,323
BOYD	3,740,615	145	93,403	100	20,683	71	16.90	17.39	1,078
BROWN	3,235,302	105	187,740	85	28,117	50	8.31	14.10	2,365
BUFFALO	18,029,802	457	667,483	391	24,936	105	2.54	2.83	1,906
BURT	8,460,959	242	251,565	206	14,114	78	8.68	9.17	1,403
BUTLER	15,375,773	372	462,013	325	23,533	114	13.35	14.07	1,624
CASS	10,591,016	216	388,803	193	5,694	28	2.31	2.62	2,231
CEDAR	15,904,661	527	455,686	449	49,052	238	14.61	15.95	1,275
CHASE	9,963,512	232	390,911	199	2,609	13	17.03	20.49	2,140
CHERRY	10,212,021	186	478,333	157	64,443	97	15.72	19.20	3,106
CHEYENNE	9,132,185	249	344,777	206	5,063	24	5.92	6.79	1,844
CLAY	17,597,382	356	653,980	323	7,112	32	16.47	19.32	2,214
COLFAX	11,802,604	362	358,129	301	29,184	138	8.87	9.76	1,412
CUMING	11,767,463	359	389,554	299	30,992	138	9.61	10.86	1,516
CUSTER	17,612,244	507	632,686	421	57,273	176	13.42	15.71	1,666
DAKOTA	5,173,118	115	233,204	90	1,632	10	1.91	2.76	2,700
DAWES	4,290,311	112	135,425	96	16,415	50	4.48	4.79	1,570
DAWSON	11,664,642	338	461,925	284	20,158	63	3.99	5.32	1,855
DEUEL	2,459,396	68	73,993	59	1,122	5	9.07	9.37	1,436
DIXON	7,735,506	206	219,524	169	11,381	72	9.63	10.34	1,520
DODGE	14,512,147	371	482,287	320	20,975	101	2.29	2.45	1,697
DOUGLAS	(14,495,150)	229	449,287	197	6,111	27	-0.13	0.11	2,478
DUNDY	2,893,760	125	275,064	97	8,785	17	11.09	24.77	2,896
FILLMORE	12,422,993	292	462,335	253	8,211	46	12.84	14.61	2,018
FRANKLIN	8,146,803	213	254,687	189	11,665	45	19.16	20.83	1,560
FRONTIER	4,310,736	143	130,127	121	4,681	19	13.84	15.07	1,291
FURNAS	9,729,130	277	331,082	239	12,299	34	13.71	15.69	1,572
GAGE	16,462,087	425	512,976	372	20,120	131	5.13	5.44	1,567
GARDEN	2,391,039	86	92,000	70	6,744	22	9.16	11.66	1,476
GARFIELD	2,470,917	103	72,184	76	17,054	64	10.59	12.12	1,108
GOSPER	1,078,505	30	37,126	25	0	0	3.88	4.44	1,598
GRANT	4,014,839	74	177,490	65	28,252	37	33.27	41.55	2,835
GREELEY	4,900,611	181	176,351	141	33,294	111	18.22	22.36	1,495
HALL	17,709,347	371	674,399	327	13,606	46	2.06	2.36	2,201
HAMILTON	13,918,028	288	434,562	261	8,870	41	9.63	10.33	1,984
HARLAN	3,397,207	109	93,154	89	2,431	14	9.20	9.69	1,279
HAYES	264,779	51	29,594	37	2,380	9	6.37	24.77	1,033
HITCHCOCK	2,870,396	163	119,383	111	5,012	16	9.14	13.89	1,232
HOLT	12,659,171	433	461,607	338	81,546	210	10.44	13.02	1,538
HOOKER	1,750,539	56	73,775	45	22,225	33	17.04	23.47	1,879
HOWARD	4,075,605	232	168,570	180	26,188	85	5.57	8.56	1,161
JEFFERSON	10,690,790	281	363,924	241	11,274	69	8.92	10.42	1,685
JOHNSON	4,485,287	120	145,332	104	8,678	48	7.72	8.58	1,600
KEARNEY	12,491,459	270	487,581	243	4,677	21	13.59	16.58	2,218
KEITH	8,506,800	200	375,523	159	11,729	21	7.31	9.77	2,503
KEYA PAHA	951,606	31	43,272	25	8,334	21	16.43	22.63	1,854
KIMBALL	2,876,023	101	126,444	81	3,763	8	5.55	7.71	1,715
KNOX	13,497,788	455	471,519	391	57,553	219	13.43	16.64	1,407
LANCASTER	20,595,732	417	754,802	369	7,780	49	0.42	0.44	2,180
LINCOLN	13,917,979	340	562,996	265	28,359	78	2.47	2.92	2,242
LOGAN	2,179,673	68	66,544	58	6,800	15	20.61	22.48	1,353
LOUP	186,934	22	7,998	16	3,000	8	6.34	10.49	655
MADISON	14,258,818	400	494,829	347	33,572	140	2.43	2.77	1,650
MCPHERSON	1,254,612	31	59,365	27	6,503	13	33.28	44.14	2,367
MERRICK	11,233,581	305	362,889	268	22,646	74	11.70	12.94	1,573
MORRILL	9,613,034	152	441,143	123	21,521	54	15.39	20.85	3,665
NANCE	5,903,033	199	186,345	167	14,548	54	14.18	15.87	1,310
NEMAHA	5,557,141	147	178,720	130	3,240	17	5.08	5.11	1,576
NUCKOLLS	3,762,791	88	117,646	80	4,264	18	6.37	6.97	1,676
OTOE	10,012,607	248	326,791	217	9,805	54	4.44	4.77	1,708
PAWNEE	4,917,758	120	139,147	103	9,032	41	14.49	17.20	1,710
PERKINS	7,282,381	185	270,122	148	903	9	19.06	22.27	2,039
PHELPS	9,853,174	230	387,289	199	4,317	9	6.88	8.13	2,125
PIERCE	10,446,340	263	339,553	232	38,788	156	11.26	12.59	1,705
PLATTE	19,756,234	562	613,684	489	39,811	173	4.21	4.01	1,518
POLK	11,893,186	272	404,042	250	13,537	56	16.97	19.37	1,814
RED WILLOW	5,516,772	218	227,368	177	8,951	28	3.86	5.45	1,528
RICHARDSON	8,117,205	216	230,542	183	7,193	38	7.14	7.37	1,493
ROCK	2,585,537	87	106,204	69	28,099	56	14.12	18.24	1,764
SALINE	7,831,921	330	359,317	278	18,577	116	3.77	5.90	1,506
SARPY	4,681,668	102	175,052	93	2,947	12	0.24	0.28	2,163
SAUNDERS	16,663,452	406	548,066	363	22,120	122	5.24	5.48	1,700
SCOTTS BLUFF	6,856,444	215	277,120	170	24,783	61	1.39	1.74	1,746
SEWARD	12,496,954	304	436,645	273	6,682	37	4.88	5.38	1,798
SHERIDAN	7,423,894	237	316,453	202	36,058	109	11.65	15.94	1,729
SHERMAN	5,070,392	162	140,994	132	23,205	76	14.70	15.41	1,288
SIOUX	763,825	24	44,915	17	8,228	15	11.69	19.90	2,632
STANTON	1,326,439	81	59,501	68	8,202	35	3.37	5.23	1,105
THAYER	9,544,744	252	281,558	216	8,943	44	12.59	13.11	1,522
THOMAS	1,834,257	41	71,818	31	16,258	29	25.04	25.87	2,476
THURSTON	5,089,480	151	168,905	119	16,544	63	10.16	13.00	1,573
VALLEY	5,995,609	176	201,699	151	19,301	66	11.38	13.13	1,567
WASHINGTON	7,366,790	190	231,239	169	6,166	35	2.13	2.06	1,592
WAYNE	6,848,330	194	244,387	164	15,502	75	6.52	7.69	1,682
WEBSTER	5,586,724	154	156,273	130	8,280	33	12.67	12.63	1,362
WHEELER	1,777,674	47	75,323	38	10,366	20	27.27	33.84	2,202
YORK	23,177,361	484	800,675	445	8,741	51	10.63	11.78	2,013
COUNTY TOTAL	\$725,535,523	20,367	\$26,930,718	17,268	\$1,572,577	5,600	2.39%	2.73%	\$1,755
UNALLOCATED	149,029,176	1,424	980,905	1,206	6,260	24	1.21	1.16	834
TOTAL STATE	\$874,564,699	21,791	\$27,911,623	18,474	\$1,578,836	5,624	2.05%	2.62%	\$1,696

Table 3 — 2001 Individual Income Tax Liability by County

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NON-REFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NON-REFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Adams County					Burt County				
Less than 10	3,214	\$43,418.60	888	0.27%	Less than 10	983	\$8,412.00	178	0.31%
10-24,999	2,975	760,544.46	2,808	4.69	10-24,999	810	178,604.38	723	6.57
25-49,999	3,502	2,936,335.16	3,482	18.09	25-49,999	937	728,617.68	914	26.80
50-99,999	2,543	5,709,012.67	2,538	35.18	50-99,999	564	1,270,512.28	562	46.73
100,000 +	589	6,778,672.28	584	41.77	100,000 +	78	532,800.02	78	19.60
Total	12,823	\$16,227,983.17	10,300	100.00%	Total	3,372	\$2,718,946.36	2,455	100.00%
Antelope County					Butler County				
Less than 10	936	\$8,937.32	181	0.43%	Less than 10	970	\$14,361.00	265	0.44%
10-24,999	638	139,152.57	591	6.65	10-24,999	922	229,475.49	861	7.07
25-49,999	737	558,570.87	733	26.71	25-49,999	1,139	908,544.37	1,134	28.01
50-99,999	359	783,652.89	354	37.48	50-99,999	717	1,580,099.21	717	48.71
100,000 +	63	600,746.19	63	28.73	100,000 +	69	511,462.85	67	15.77
Total	2,733	\$2,091,059.84	1,922	100.00%	Total	3,817	\$3,243,942.92	3,044	100.00%
Arthur County					Cass County				
Less than 10	75	\$353.00	14	0.34%	Less than 10	2,254	\$48,033.74	583	0.33%
10-24,999	28	4,980.00	25	4.74	10-24,999	2,129	521,586.30	1,978	3.62
25-49,999	40	27,657.00	39	26.32	25-49,999	2,911	2,458,376.68	2,866	17.08
50-99,999	17	36,199.00	17	34.45	50-99,999	2,857	6,594,308.74	2,848	45.80
100,000 +	*	*	*	*	100,000 +	637	4,775,137.02	635	33.17
Total	164	\$105,084.00	99	100.00%	Total	10,788	\$14,397,442.48	8,910	100.00%
Banner County					Cedar County				
Less than 10	71	\$863.00	14	0.57%	Less than 10	1,213	\$15,605.71	304	0.52%
10-24,999	42	8,965.00	38	5.89	10-24,999	923	207,232.00	855	6.93
25-49,999	62	44,956.00	62	29.51	25-49,999	1,152	856,394.70	1,131	28.64
50-99,999	22	47,733.00	22	31.34	50-99,999	628	1,315,808.37	626	44.00
100,000 +	*	*	*	*	100,000 +	82	595,399.00	82	19.91
Total	204	\$152,328.00	143	100.00%	Total	3,998	\$2,990,439.78	2,998	100.00%
Blaine County					Chase County				
Less than 10	98	\$794.00	17	0.49%	Less than 10	610	\$6,821.18	161	0.37%
10-24,999	55	8,712.00	47	5.33	10-24,999	434	97,166.19	394	5.23
25-49,999	66	43,255.42	65	26.44	25-49,999	522	401,247.90	518	21.60
50-99,999	20	54,006.00	20	33.01	50-99,999	287	644,279.85	286	34.68
100,000 +	*	*	*	*	100,000 +	83	708,091.00	81	38.12
Total	246	\$163,582.42	156	100.00%	Total	1,936	\$1,857,606.12	1,440	100.00%
Boone County					Cherry County				
Less than 10	900	\$10,337.49	207	0.48%	Less than 10	799	\$9,049.00	171	0.39%
10-24,999	633	134,570.74	581	6.29	10-24,999	593	121,960.56	540	5.27
25-49,999	757	592,498.84	750	27.69	25-49,999	583	427,814.04	576	18.49
50-99,999	417	904,391.49	416	42.27	50-99,999	337	764,688.73	334	33.05
100,000 +	68	497,899.75	66	23.27	100,000 +	92	990,157.41	92	42.80
Total	2,775	\$2,139,698.31	2,020	100.00%	Total	2,404	\$2,313,669.74	1,713	100.00%
Box Butte County					Cheyenne County				
Less than 10	1,610	\$21,261.00	398	0.34%	Less than 10	1,257	\$18,908.80	334	0.38%
10-24,999	1,051	237,891.96	946	3.76	10-24,999	1,054	258,871.21	996	5.20
25-49,999	1,309	1,128,435.99	1,278	17.84	25-49,999	1,189	1,029,527.82	1,182	20.68
50-99,999	1,370	3,393,188.35	1,368	53.64	50-99,999	895	2,066,697.06	890	41.50
100,000 +	206	1,544,771.25	204	24.42	100,000 +	177	1,605,527.66	177	32.24
Total	5,546	\$6,325,548.55	4,194	100.00%	Total	4,572	\$4,979,532.55	3,579	100.00%
Boyd County					Clay County				
Less than 10	384	\$2,395.00	53	0.43%	Less than 10	1,002	\$11,976.00	255	0.37%
10-24,999	271	51,704.00	233	9.37	10-24,999	707	167,219.95	658	5.14
25-49,999	260	171,113.79	256	31.01	25-49,999	986	782,785.79	982	24.08
50-99,999	103	213,290.56	103	38.66	50-99,999	636	1,418,596.65	634	43.65
100,000 +	18	113,248.84	18	20.53	100,000 +	97	869,584.94	96	26.76
Total	1,036	\$551,752.19	663	100.00%	Total	3,428	\$3,250,163.33	2,625	100.00%
Brown County					Colfax County				
Less than 10	540	\$5,805.78	126	0.47%	Less than 10	1,203	\$15,349.15	310	0.41%
10-24,999	375	88,264.20	345	7.14	10-24,999	1,098	277,381.00	1,031	7.46
25-49,999	373	272,561.18	370	22.05	25-49,999	1,466	1,095,856.45	1,456	29.47
50-99,999	196	440,210.57	196	35.61	50-99,999	713	1,522,601.71	711	40.95
100,000 +	45	429,445.30	45	34.74	100,000 +	79	807,292.25	79	21.71
Total	1,529	\$1,236,287.03	1,082	100.00%	Total	4,559	\$3,718,480.56	3,587	100.00%
Buffalo County					Cuming County				
Less than 10	5,036	\$83,718.01	1,534	0.35%	Less than 10	1,304	\$15,048.02	315	0.41%
10-24,999	4,413	1,132,152.10	4,178	4.69	10-24,999	959	229,957.47	892	6.32
25-49,999	4,799	4,027,246.24	4,777	16.68	25-49,999	1,147	912,075.13	1,140	25.07
50-99,999	3,744	8,579,350.06	3,734	35.53	50-99,999	688	1,484,351.31	685	40.80
100,000 +	947	10,326,942.99	943	42.76	100,000 +	104	996,968.37	102	27.40
Total	18,939	\$24,149,409.40	15,166	100.00%	Total	4,202	\$3,638,400.30	3,134	100.00%

* Data is suppressed to avoid releasing confidential information.

Table 3 — 2001 Individual Income Tax Liability by County (cont.)

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NON-REFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NON-REFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Custer County					Franklin County				
Less than 10	1,615	\$13,962.22	310	0.35%	Less than 10	511	\$5,077.00	94	0.43%
10-24,999	1,137	241,235.25	1,037	6.10	10-24,999	385	86,186.76	367	7.27
25-49,999	1,299	995,157.59	1,294	25.16	25-49,999	441	333,865.29	439	28.15
50-99,999	714	1,566,686.50	713	39.60	50-99,999	223	488,350.00	223	41.17
100,000 +	128	1,139,043.50	128	28.79	100,000 +	33	272,667.21	33	22.99
Total	4,893	\$3,956,085.06	3,482	100.00%	Total	1,593	\$1,186,146.26	1,156	100.00%
Dakota County					Frontier County				
Less than 10	1,843	\$18,597.28	418	0.32%	Less than 10	405	\$3,204.00	81	0.36%
10-24,999	2,025	354,464.76	1,510	6.10	10-24,999	260	57,288.00	235	6.50
25-49,999	2,361	1,281,707.46	1,841	22.06	25-49,999	340	260,153.94	338	29.50
50-99,999	1,506	2,356,241.92	1,335	40.56	50-99,999	184	408,520.89	182	46.33
100,000 +	234	1,798,074.59	225	30.95	100,000 +	21	152,623.00	21	17.31
Total	7,969	\$5,809,086.01	5,329	100.00%	Total	1,210	\$881,789.83	857	100.00%
Dawes County					Furnas County				
Less than 10	1,085	\$12,419.00	248	0.44%	Less than 10	783	\$7,200.90	142	0.35%
10-24,999	867	180,579.31	783	6.45	10-24,999	620	124,676.30	564	6.04
25-49,999	805	643,758.48	799	22.98	25-49,999	714	546,967.91	705	26.51
50-99,999	540	1,245,405.50	538	44.46	50-99,999	386	860,158.10	384	41.69
100,000 +	102	718,898.48	101	25.67	100,000 +	64	524,103.56	64	25.40
Total	3,399	\$2,801,060.77	2,469	100.00%	Total	2,567	\$2,063,106.77	1,859	100.00%
Dawson County					Gage County				
Less than 10	2,731	\$33,928.72	550	0.41%	Less than 10	2,475	\$30,248.85	599	0.32%
10-24,999	2,767	684,990.16	2,620	8.18	10-24,999	2,436	609,661.30	2,265	6.40
25-49,999	2,866	2,160,869.18	2,858	25.81	25-49,999	2,779	2,296,038.72	2,760	24.09
50-99,999	1,504	3,230,417.92	1,504	38.58	50-99,999	1,927	4,314,890.19	1,923	45.27
100,000 +	226	2,263,560.38	226	27.03	100,000 +	292	2,279,808.93	292	23.92
Total	10,094	\$8,373,766.36	7,758	100.00%	Total	9,909	\$9,530,647.99	7,839	100.00%
Deuel County					Garden County				
Less than 10	304	\$4,075.00	68	0.52%	Less than 10	311	\$3,469.00	56	0.44%
10-24,999	208	44,619.49	186	5.68	10-24,999	248	53,668.97	235	6.85
25-49,999	273	225,703.86	266	28.74	25-49,999	251	190,555.00	249	24.33
50-99,999	146	303,490.00	145	38.65	50-99,999	139	315,415.15	137	40.26
100,000 +	25	207,313.71	24	26.40	100,000 +	23	220,260.00	23	28.12
Total	956	\$785,202.06	689	100.00%	Total	972	\$783,368.12	700	100.00%
Dixon County					Garfield County				
Less than 10	797	\$9,203.91	204	0.47%	Less than 10	354	\$2,930.00	62	0.47%
10-24,999	598	129,152.00	515	6.58	10-24,999	237	51,010.00	217	8.19
25-49,999	807	534,295.69	723	27.21	25-49,999	249	175,684.06	247	28.19
50-99,999	448	806,941.39	418	41.10	50-99,999	103	204,009.00	102	32.74
100,000 +	62	483,830.00	62	24.64	100,000 +	18	189,508.00	18	30.41
Total	2,712	\$1,963,422.99	1,922	100.00%	Total	961	\$623,141.06	646	100.00%
Dodge County					Gosper County				
Less than 10	4,338	\$74,954.49	1,131	0.37%	Less than 10	228	\$1,424.00	46	0.17%
10-24,999	3,923	975,092.62	3,668	4.80	10-24,999	186	49,268.00	181	5.97
25-49,999	4,832	4,029,287.93	4,790	19.84	25-49,999	246	193,449.50	244	23.43
50-99,999	3,525	7,933,213.08	3,517	39.07	50-99,999	167	374,377.84	167	45.34
100,000 +	669	7,294,376.57	665	35.92	100,000 +	26	207,108.00	26	25.08
Total	17,287	\$20,306,924.69	13,771	100.00%	Total	853	\$825,627.34	664	100.00%
Douglas County					Grant County				
Less than 10	46,169	\$957,688.16	12,720	0.24%	Less than 10	173	\$2,006.00	41	0.51%
10-24,999	48,037	12,856,677.86	44,933	3.22	10-24,999	106	18,556.00	96	4.72
25-49,999	56,250	50,543,340.71	54,915	12.67	25-49,999	126	97,668.54	124	24.87
50-99,999	49,592	118,905,848.97	49,292	29.80	50-99,999	60	139,302.00	60	35.47
100,000 +	19,608	215,804,184.12	19,482	54.08	100,000 +	13	135,205.24	13	34.43
Total	219,656	\$399,067,739.82	181,342	100.00%	Total	478	\$392,737.78	334	100.00%
Dundy County					Greeley County				
Less than 10	292	\$5,483.00	80	0.53%	Less than 10	485	\$4,241.00	98	0.54%
10-24,999	189	38,670.35	168	3.70	10-24,999	291	66,052.50	274	8.34
25-49,999	225	165,463.43	221	15.84	25-49,999	306	219,270.00	306	27.69
50-99,999	134	294,133.60	133	28.17	50-99,999	130	283,014.50	127	35.73
100,000 +	41	540,528.90	41	51.76	100,000 +	30	219,412.67	30	27.70
Total	881	\$1,044,279.28	643	100.00%	Total	1,242	\$791,990.67	835	100.00%
Fillmore County					Hall County				
Less than 10	850	\$10,785.37	222	0.35%	Less than 10	5,947	\$71,963.14	1,516	0.26%
10-24,999	676	157,046.62	633	5.05	10-24,999	5,910	1,488,738.62	5,536	5.37
25-49,999	831	683,986.00	827	22.01	25-49,999	6,167	5,142,366.95	6,132	18.55
50-99,999	525	1,176,936.26	524	37.88	50-99,999	4,536	10,229,832.58	4,529	36.91
100,000 +	115	1,078,422.10	115	34.71	100,000 +	1,021	10,785,856.46	1,017	38.91
Total	2,997	\$3,107,176.35	2,321	100.00%	Total	23,581	\$27,718,757.75	18,730	100.00%

Table 3 — 2001 Individual Income Tax Liability by County (cont.)

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NON-REFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NON-REFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Hamilton County					Keith County				
Less than 10	1,104	\$13,146.00	304	0.30%	Less than 10	1,224	\$13,379.37	319	0.37%
10-24,999	840	200,218.98	778	4.54	10-24,999	917	206,830.65	842	5.68
25-49,999	1,166	959,117.50	1,164	21.75	25-49,999	970	772,517.94	965	21.20
50-99,999	898	1,985,567.71	896	45.02	50-99,999	644	1,433,212.57	644	39.33
100,000 +	162	1,252,244.26	162	28.39	100,000 +	143	1,218,128.40	142	33.43
Total	4,170	\$4,410,294.45	3,304	100.00%	Total	3,898	\$3,644,068.93	2,912	100.00%
Harlan County					Keya Paha County				
Less than 10	395	\$4,094.00	88	0.41%	Less than 10	143	\$1,151.00	16	0.66%
10-24,999	359	74,927.00	313	7.58	10-24,999	65	12,442.00	63	7.11
25-49,999	369	291,669.20	362	29.50	25-49,999	90	68,516.00	89	39.14
50-99,999	218	475,355.06	218	48.08	50-99,999	25	48,751.00	24	27.85
100,000 +	23	142,653.89	22	14.43	100,000 +	5	44,196.00	5	25.25
Total	1,364	\$988,699.15	1,003	100.00%	Total	328	\$175,056.00	197	100.00%
Hayes County					Kimball County				
Less than 10	98	\$881.00	20	0.72%	Less than 10	558	\$6,159.00	120	0.40%
10-24,999	74	15,458.00	68	12.69	10-24,999	430	91,871.00	393	5.90
25-49,999	66	46,945.25	66	38.54	25-49,999	459	366,767.69	447	23.54
50-99,999	24	52,688.00	24	43.26	50-99,999	274	592,788.40	271	38.04
100,000 +	*	*	*	*	100,000 +	52	500,591.84	52	32.13
Total	263	\$121,796.25	179	100.00%	Total	1,773	\$1,558,177.93	1,283	100.00%
Hitchcock County					Knox County				
Less than 10	479	\$3,653.00	92	0.42%	Less than 10	1,276	\$10,569.00	273	0.37%
10-24,999	352	72,823.94	310	8.38	10-24,999	989	209,512.00	904	7.35
25-49,999	395	297,159.08	392	34.21	25-49,999	1,075	818,676.51	1,061	28.74
50-99,999	178	394,972.80	176	45.47	50-99,999	543	1,178,540.22	541	41.37
100,000 +	15	100,037.34	15	11.52	100,000 +	82	631,714.83	81	22.17
Total	1,419	\$868,646.16	985	100.00%	Total	3,965	\$2,849,012.56	2,860	100.00%
Holt County					Lancaster County				
Less than 10	1,768	\$19,783.00	447	0.57%	Less than 10	24,801	\$437,680.90	7,399	0.26%
10-24,999	1,151	247,184.31	1,017	7.07	10-24,999	26,184	7,243,511.97	24,972	4.23
25-49,999	1,266	909,809.22	1,255	26.02	25-49,999	29,916	27,171,017.53	29,670	15.86
50-99,999	619	1,376,042.77	616	39.35	50-99,999	26,051	61,456,654.30	25,993	35.87
100,000 +	121	943,829.85	120	26.99	100,000 +	7,668	75,008,457.10	7,639	43.78
Total	4,925	\$3,496,649.15	3,455	100.00%	Total	114,620	\$171,317,321.80	95,673	100.00%
Hooker County					Lincoln County				
Less than 10	138	\$2,196.00	31	0.73%	Less than 10	4,151	\$49,209.69	968	0.26%
10-24,999	86	17,204.00	77	5.72	10-24,999	3,307	713,075.97	2,881	3.70
25-49,999	116	84,648.51	114	28.12	25-49,999	3,618	3,109,666.00	3,513	16.13
50-99,999	53	117,240.20	53	38.95	50-99,999	3,515	8,150,775.34	3,501	42.28
100,000 +	*	*	*	*	100,000 +	600	7,255,840.75	600	37.64
Total	403	\$301,010.39	285	100.00%	Total	15,191	\$19,278,567.75	11,463	100.00%
Howard County					Logan County				
Less than 10	771	\$7,568.00	160	0.36%	Less than 10	147	\$1,727.00	36	0.57%
10-24,999	628	154,232.50	586	7.42	10-24,999	82	17,892.01	73	5.93
25-49,999	772	584,629.46	766	28.13	25-49,999	105	86,319.00	105	28.61
50-99,999	473	1,018,537.28	473	49.01	50-99,999	65	141,650.00	65	46.95
100,000 +	44	313,202.82	44	15.07	100,000 +	*	*	*	*
Total	2,688	\$2,078,170.06	2,029	100.00%	Total	408	\$301,690.01	287	100.00%
Jefferson County					Loup County				
Less than 10	1,012	\$11,033.36	234	0.32%	Less than 10	54	\$338.00	6	0.40%
10-24,999	904	221,830.30	838	6.39	10-24,999	42	6,825.00	39	8.00
25-49,999	1,031	831,847.29	1,021	23.95	25-49,999	49	36,782.00	48	43.14
50-99,999	632	1,393,930.41	629	40.13	50-99,999	15	32,985.00	15	38.68
100,000 +	97	1,015,005.32	97	29.22	100,000 +	*	*	*	*
Total	3,676	\$3,473,646.68	2,819	100.00%	Total	161	\$85,267.00	109	100.00%
Johnson County					Madison County				
Less than 10	580	\$6,394.00	127	0.39%	Less than 10	4,620	\$62,666.94	1,235	0.34%
10-24,999	491	115,109.47	467	6.96	10-24,999	4,226	1,048,299.39	3,999	5.74
25-49,999	577	460,533.10	575	27.86	25-49,999	4,307	3,525,541.26	4,273	19.29
50-99,999	366	802,765.51	366	48.56	50-99,999	3,495	8,016,178.87	3,489	43.87
100,000 +	39	268,334.25	39	16.23	100,000 +	618	5,619,576.72	607	30.75
Total	2,053	\$1,653,136.33	1,574	100.00%	Total	17,266	\$18,272,263.18	13,603	100.00%
Kearney County					McPherson County				
Less than 10	706	\$11,872.00	182	0.42%	Less than 10	68	\$667.00	18	0.54%
10-24,999	639	155,597.72	607	5.51	10-24,999	46	8,397.00	41	6.77
25-49,999	826	673,688.91	823	23.85	25-49,999	44	29,721.00	44	23.97
50-99,999	547	1,247,862.63	546	44.18	50-99,999	22	50,112.00	22	40.42
100,000 +	94	735,171.51	93	26.03	100,000 +	*	*	*	*
Total	2,812	\$2,824,192.77	2,251	100.00%	Total	183	\$123,986.00	128	100.00%

* Data is suppressed to avoid releasing confidential information.

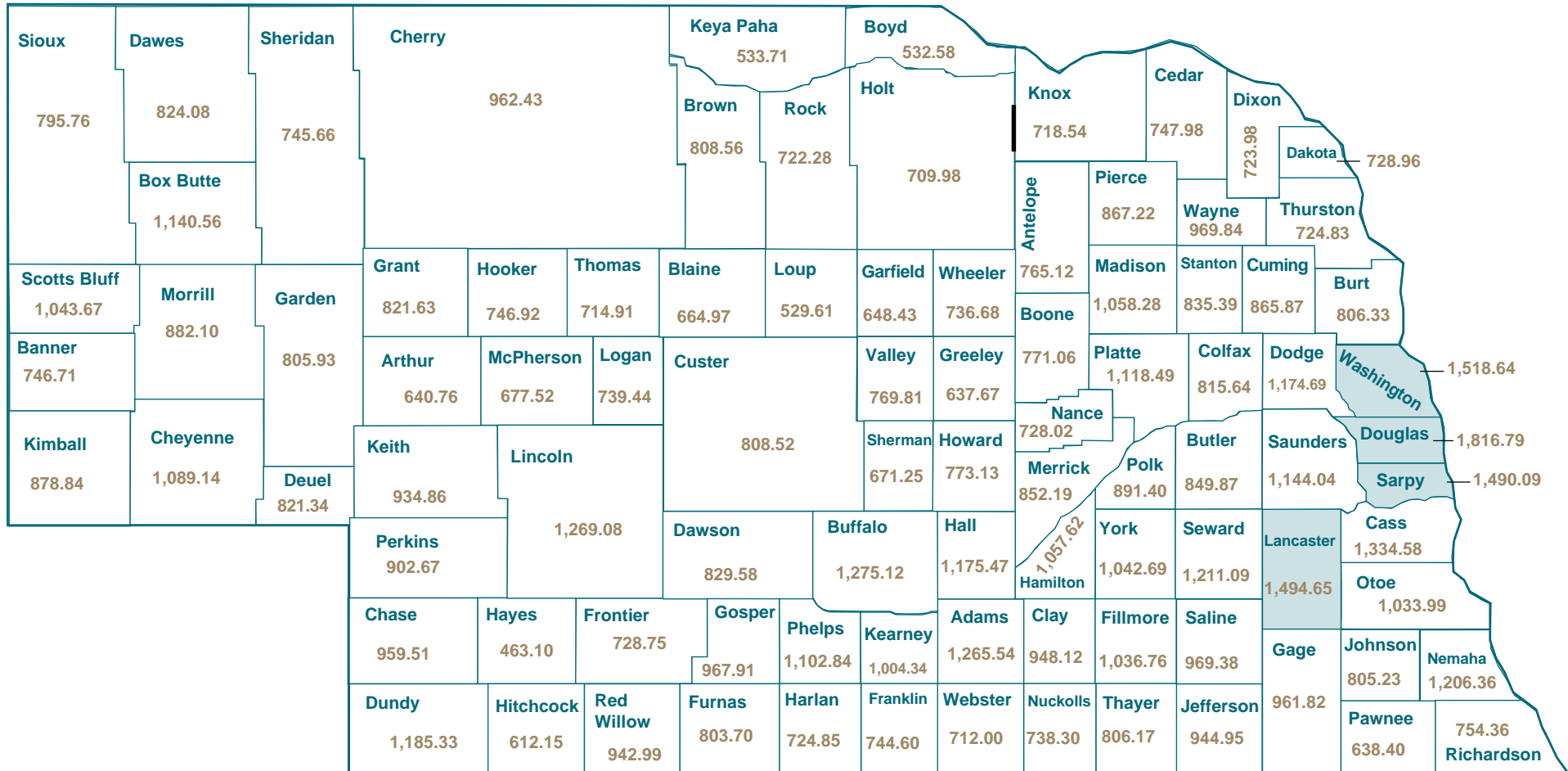
Table 3 — 2001 Individual Income Tax Liability by County (cont.)

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NON-REFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NON-REFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Merrick County					Platte County				
Less than 10	965	\$12,891.73	230	0.46%	Less than 10	3,723	\$61,123.62	1,140	0.37%
10-24,999	818	193,497.00	753	6.88	10-24,999	3,248	843,736.80	3,085	5.16
25-49,999	942	737,121.05	939	26.21	25-49,999	4,014	3,309,909.48	3,998	20.25
50-99,999	503	1,077,007.25	502	38.30	50-99,999	3,046	6,754,231.39	3,038	41.31
100,000 +	72	791,694.95	71	28.15	100,000 +	586	5,379,966.51	584	32.91
Total	3,300	\$2,812,211.98	2,495	100.00%	Total	14,617	\$16,348,967.80	11,845	100.00%
Morrill County					Polk County				
Less than 10	690	\$7,041.00	121	0.37%	Less than 10	629	\$7,895.57	181	0.39%
10-24,999	515	111,968.44	477	5.83	10-24,999	492	108,853.00	454	5.35
25-49,999	595	468,626.07	592	24.39	25-49,999	673	538,065.65	666	26.44
50-99,999	324	735,010.20	322	38.26	50-99,999	434	965,168.88	432	47.43
100,000 +	54	598,572.13	53	31.16	100,000 +	55	415,075.00	55	20.40
Total	2,178	\$1,921,217.84	1,565	100.00%	Total	2,283	\$2,035,058.10	1,788	100.00%
Nance County					Red Willow County				
Less than 10	511	\$4,754.00	107	0.40%	Less than 10	1,331	\$14,917.00	334	0.34%
10-24,999	389	89,300.00	356	7.52	10-24,999	1,083	243,406.43	995	5.59
25-49,999	468	366,535.00	467	30.87	25-49,999	1,219	938,942.56	1,196	21.56
50-99,999	232	493,855.60	231	41.59	50-99,999	834	1,910,528.93	831	43.87
100,000 +	31	232,961.69	31	19.62	100,000 +	151	1,246,934.71	150	28.63
Total	1,631	\$1,187,406.29	1,192	100.00%	Total	4,618	\$4,354,729.63	3,506	100.00%
Nemaha County					Richardson County				
Less than 10	793	\$8,518.00	193	0.24%	Less than 10	1,172	\$9,692.09	239	0.32%
10-24,999	628	148,380.58	579	4.11	10-24,999	1,002	211,611.77	852	7.07
25-49,999	753	613,444.35	743	17.00	25-49,999	1,089	767,678.36	1,029	25.65
50-99,999	661	1,697,338.13	658	47.02	50-99,999	612	1,274,928.91	599	42.59
100,000 +	157	1,141,760.66	157	31.63	100,000 +	93	729,384.50	91	24.37
Total	2,992	\$3,609,441.72	2,330	100.00%	Total	3,968	\$2,993,295.63	2,810	100.00%
Nuckolls County					Rock County				
Less than 10	665	\$5,611.00	139	0.35%	Less than 10	291	\$2,707.00	53	0.47%
10-24,999	513	110,537.00	463	6.94	10-24,999	191	44,695.00	175	7.69
25-49,999	637	466,899.00	628	29.33	25-49,999	209	163,049.00	209	28.04
50-99,999	290	629,549.19	288	39.55	50-99,999	91	201,908.12	91	34.73
100,000 +	51	379,178.42	51	23.82	100,000 +	23	169,079.00	23	29.08
Total	2,156	\$1,591,774.61	1,569	100.00%	Total	805	\$581,438.12	551	100.00%
Otoe County					Saline County				
Less than 10	1,678	\$20,211.00	399	0.30%	Less than 10	1,634	\$20,660.38	420	0.34%
10-24,999	1,388	340,457.06	1,291	5.05	10-24,999	1,319	322,862.22	1,240	5.24
25-49,999	1,784	1,455,175.56	1,762	21.60	25-49,999	1,940	1,595,684.85	1,932	25.88
50-99,999	1,418	3,159,218.03	1,414	46.90	50-99,999	1,295	2,860,985.77	1,292	46.40
100,000 +	246	1,760,358.17	246	26.14	100,000 +	172	1,365,093.03	170	22.14
Total	6,514	\$6,735,419.82	5,112	100.00%	Total	6,360	\$6,165,286.25	5,054	100.00%
Pawnee County					Sarpy County				
Less than 10	391	\$3,247.57	76	0.40%	Less than 10	8,306	\$145,575.40	2,639	0.23%
10-24,999	354	67,222.50	312	8.23	10-24,999	8,675	2,275,872.38	8,186	3.57
25-49,999	342	248,595.00	329	30.42	25-49,999	10,581	9,042,397.09	10,338	14.20
50-99,999	170	363,081.45	170	44.43	50-99,999	11,802	27,764,364.35	11,726	43.61
100,000 +	23	135,007.00	23	16.52	100,000 +	3,366	24,443,463.71	3,349	38.39
Total	1,280	\$817,153.52	910	100.00%	Total	42,730	\$63,671,672.93	36,238	100.00%
Perkins County					Saunders County				
Less than 10	436	\$6,140.00	122	0.51%	Less than 10	2,136	\$47,030.00	533	0.47%
10-24,999	293	65,706.41	261	5.48	10-24,999	1,848	461,569.96	1,731	4.63
25-49,999	327	244,159.93	322	20.35	25-49,999	2,406	1,993,625.51	2,397	20.00
50-99,999	224	507,616.00	224	42.31	50-99,999	1,991	4,545,169.41	1,986	45.60
100,000 +	49	376,022.00	49	31.34	100,000 +	332	2,920,636.39	331	29.30
Total	1,329	\$1,199,644.34	978	100.00%	Total	8,713	\$9,968,031.27	6,978	100.00%
Phelps County					Scotts Bluff County				
Less than 10	1,183	\$13,693.00	297	0.29%	Less than 10	4,344	\$43,104.20	867	0.27%
10-24,999	835	198,942.00	778	4.26	10-24,999	3,957	913,948.42	3,690	5.75
25-49,999	1,202	960,323.38	1,197	20.55	25-49,999	3,773	3,061,700.89	3,742	19.25
50-99,999	845	1,936,149.64	843	41.43	50-99,999	2,577	5,936,283.86	2,571	37.33
100,000 +	173	1,564,731.81	170	33.48	100,000 +	587	5,948,336.62	584	37.40
Total	4,238	\$4,673,839.83	3,285	100.00%	Total	15,238	\$15,903,373.99	11,454	100.00%
Pierce County					Seward County				
Less than 10	966	\$12,139.37	240	0.44%	Less than 10	1,681	\$23,490.50	460	0.29%
10-24,999	656	152,246.00	609	5.57	10-24,999	1,274	319,772.99	1,201	3.90
25-49,999	845	679,366.78	839	24.84	25-49,999	1,870	1,552,297.16	1,852	18.93
50-99,999	621	1,382,923.04	619	50.56	50-99,999	1,633	3,712,558.15	1,631	45.27
100,000 +	66	508,529.67	65	18.59	100,000 +	313	2,592,173.51	310	31.61
Total	3,154	\$2,735,204.86	2,372	100.00%	Total	6,771	\$8,200,292.31	5,454	100.00%

Table 3 — 2001 Individual Income Tax Liability by County (cont.)

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NON-REFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NON-REFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Sheridan County					Washington County				
Less than 10	863	\$9,628.35	189	0.50%	Less than 10	1,791	\$27,638.00	502	0.23%
10-24,999	665	136,105.10	618	7.14	10-24,999	1,455	377,166.97	1,381	3.16
25-49,999	623	488,438.86	620	25.62	25-49,999	1,927	1,640,209.24	1,904	13.76
50-99,999	340	786,090.28	340	41.23	50-99,999	2,118	4,894,229.72	2,110	41.05
100,000 +	66	486,386.44	65	25.51	100,000 +	559	4,982,102.44	556	41.79
Total	2,557	\$1,906,649.03	1,832	100.00%	Total	7,850	\$11,921,346.37	6,453	100.00%
Sherman County					Wayne County				
Less than 10	421	\$3,920.00	88	0.42%	Less than 10	932	\$19,574.96	279	0.62%
10-24,999	363	75,212.00	331	8.09	10-24,999	719	180,864.70	684	5.73
25-49,999	394	306,197.60	391	32.94	25-49,999	874	689,023.22	871	21.82
50-99,999	184	370,350.00	182	39.84	50-99,999	638	1,481,539.74	637	46.92
100,000 +	23	174,003.70	23	18.72	100,000 +	93	786,800.99	92	24.92
Total	1,385	\$929,683.30	1,015	100.00%	Total	3,256	\$3,157,803.61	2,563	100.00%
Sioux County					Webster County				
Less than 10	103	\$404.00	12	0.27%	Less than 10	480	\$4,591.00	95	0.38%
10-24,999	62	11,987.61	58	8.10	10-24,999	477	110,726.00	432	9.12
25-49,999	64	47,427.00	63	32.04	25-49,999	460	341,634.41	453	28.13
50-99,999	37	88,225.00	37	59.59	50-99,999	263	576,465.16	262	47.46
100,000 +	*	*	*	*	100,000 +	26	181,248.91	26	14.92
Total	272	\$148,043.61	170	100.00%	Total	1,706	\$1,214,665.48	1,268	100.00%
Stanton County					Wheeler County				
Less than 10	422	\$5,023.00	100	0.41%	Less than 10	94	\$550.00	14	0.43%
10-24,999	339	85,150.60	322	6.99	10-24,999	72	14,280.00	62	11.05
25-49,999	434	349,034.41	433	28.66	25-49,999	82	53,671.00	82	41.54
50-99,999	237	523,292.51	237	42.96	50-99,999	29	60,710.00	29	46.99
100,000 +	26	255,503.00	26	20.98	100,000 +	*	*	*	*
Total	1,458	\$1,218,003.52	1,118	100.00%	Total	287	\$129,211.00	187	100.00%
Thayer County					York County				
Less than 10	825	\$9,219.87	200	0.43%	Less than 10	1,755	\$28,218.50	531	0.42%
10-24,999	641	143,302.61	567	6.62	10-24,999	1,373	338,964.20	1,296	5.06
25-49,999	712	549,121.12	701	25.35	25-49,999	1,748	1,441,095.09	1,736	21.53
50-99,999	439	934,055.03	436	43.12	50-99,999	1,300	2,908,138.64	1,297	43.45
100,000 +	70	530,470.14	69	24.49	100,000 +	243	1,976,629.49	243	29.53
Total	2,687	\$2,166,168.77	1,973	100.00%	Total	6,419	\$6,693,045.92	5,103	100.00%
Thomas County					Counties Total				
Less than 10	141	\$1,275.00	17	0.50%	Less than 10	182,790	\$2,868,324.52	48,091	0.28%
10-24,999	92	17,650.00	84	6.86	10-24,999	169,661	42,848,860.80	158,081	4.22
25-49,999	82	59,130.00	81	22.98	25-49,999	197,405	167,123,548.08	193,982	16.44
50-99,999	34	84,532.00	34	32.85	50-99,999	158,050	365,983,964.05	157,180	36.01
100,000 +	11	94,779.00	11	36.83	100,000 +	43,819	437,477,213.55	43,556	43.05
Total	360	\$257,366.00	227	100.00%	Total	751,725	\$1,016,301,911.00	600,890	100.00%
Thurston County					Counties Unallocated				
Less than 10	548	\$4,088.00	92	0.32%	Less than 10	15,564	\$1,451,813.62	4,371	1.74%
10-24,999	455	83,330.39	338	6.44	10-24,999	20,259	3,866,842.26	18,696	4.65
25-49,999	463	296,401.39	381	22.90	25-49,999	24,982	13,442,314.61	24,129	16.15
50-99,999	272	504,654.45	241	38.98	50-99,999	23,123	26,846,305.38	22,270	32.25
100,000 +	48	406,079.00	43	31.37	100,000 +	13,642	37,625,370.72	12,097	45.21
Total	1,786	\$1,294,553.23	1,095	100.00%	Total	97,570	\$83,232,646.59	81,563	100.00%
Valley County					State Total				
Less than 10	642	\$5,274.31	113	0.35%	Less than 10	198,354	\$4,320,138.14	52,462	0.39%
10-24,999	442	92,265.00	409	6.05	10-24,999	189,920	46,715,703.06	176,777	4.25
25-49,999	551	409,534.33	547	26.87	25-49,999	222,387	180,565,862.69	218,111	16.42
50-99,999	297	637,031.28	294	41.79	50-99,999	181,173	392,830,269.43	179,450	35.73
100,000 +	48	380,120.84	46	24.94	100,000 +	57,461	475,102,584.27	55,653	43.21
Total	1,980	\$1,524,225.76	1,409	100.00%	Total	849,295	\$1,099,534,557.59	682,453	100.00%

* Data is suppressed to avoid releasing confidential information.

Table 4 — Individual Income Tax Liability Per Return for 2001

All county average: \$1,351.96

Counties above average are noted by shaded area on the map.

Table 5 — Total 2001 Individual Income Tax Liability

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF NONRESIDENT RETURNS	NUMBER OF RESIDENT RETURNS	TOTAL RETURNS	NUMBER OF RETURNS WITH TAX LIABILITY	CALCULATED LIABILITY AMOUNT	PERCENT OF TOTAL
Less than 0	718	6,473	7,191	339	\$476,306	0.04%
0 - 4,999	9,651	128,578	138,229	11,429	1,636,355	0.13
5,000 - 9,999	5,195	47,739	52,934	45,183	3,843,224	0.31
10,000 - 14, 999	6,138	49,774	55,912	52,488	11,735,603	0.94
15,000 - 19,999	7,013	59,830	66,843	64,986	23,330,495	1.87
20,000 - 24,999	7,108	60,057	67,165	66,194	34,309,305	2.76
25,000 - 29,999	6,374	51,954	58,328	57,810	40,600,521	3.26
30,000 - 34,999	5,391	43,080	48,471	48,121	42,347,745	3.40
35,000 - 39,999	4,734	37,775	42,509	42,236	45,020,891	3.62
40,000 - 44,999	4,464	33,836	38,300	38,071	48,021,659	3.86
45,000 - 49,999	4,019	30,760	34,779	34,601	50,565,208	4.06
50,000 - 54,999	3,701	27,624	31,325	31,163	51,708,095	4.15
55,000 - 59,999	3,392	24,981	28,373	28,233	53,295,580	4.28
60,000 - 74,999	8,136	57,401	65,537	65,169	154,913,508	12.44
75,000 - 99,999	7,894	48,044	55,938	55,533	184,943,515	14.85
100,000 - 199,999	8,073	34,391	42,464	41,772	231,026,371	18.55
200,000 - 499,999	3,306	7,492	10,798	10,320	133,713,615	10.74
500,000 - 999,999	1,047	1,305	2,352	2,164	53,692,762	4.31
1,000,000 or more	1,216	631	1,847	1,522	80,058,379	6.43
Total	97,570	751,725	849,295	697,334	\$1,245,239,139	100.00%

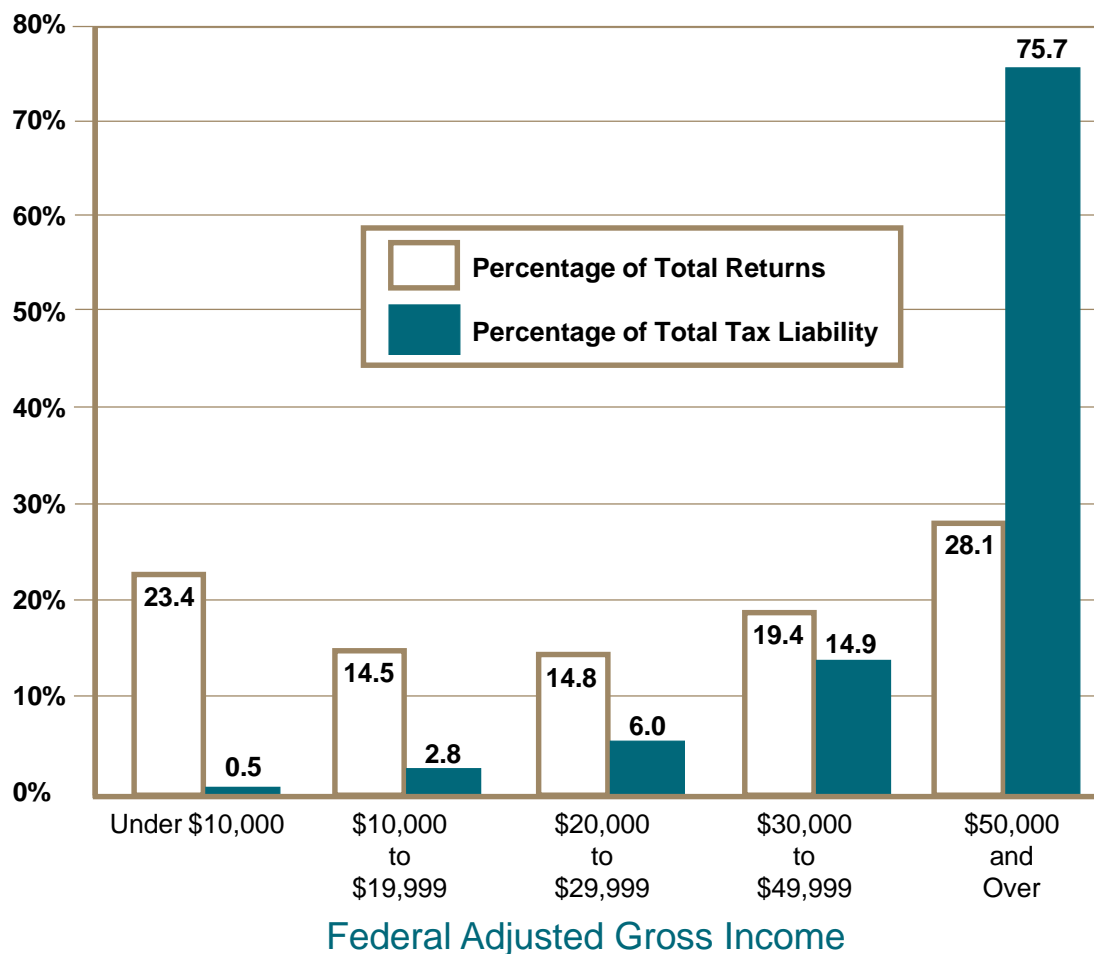


Table 6 — 2001 Resident Individual Income Tax Liability

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NUMBER OF RETURNS WITH TAX LIABILITY	FEDERAL ADJUSTED GROSS INCOME	CALCULATED LIABILITY AMOUNT	PERCENT OF TOTAL
Less than 0	6,473	281	(\$488,371,624)	\$399,661	0.03%
0 - 4,999	128,578	10,854	87,461,921	419,207	0.04
5,000 - 9,999	47,739	41,216	360,274,867	3,603,151	0.31
10,000 - 14, 999	49,774	46,962	623,193,042	10,903,620	0.94
15,000 - 19,999	59,830	58,423	1,049,233,591	21,751,535	1.88
20,000 - 24,999	60,057	59,327	1,349,248,653	31,982,433	2.76
25,000 - 29,999	51,954	51,617	1,424,957,185	37,739,407	3.26
30,000 - 34,999	43,080	42,874	1,396,801,285	39,517,509	3.41
35,000 - 39,999	37,775	37,656	1,414,643,367	42,152,694	3.64
40,000 - 44,999	33,836	33,738	1,436,390,399	44,933,650	3.88
45,000 - 49,999	30,760	30,692	1,459,845,187	47,454,754	4.10
50,000 - 54,999	27,624	27,567	1,448,982,563	48,566,944	4.19
55,000 - 59,999	24,981	24,936	1,435,763,310	49,992,066	4.32
60,000 - 74,999	57,401	57,321	3,841,265,609	145,453,755	12.56
75,000 - 99,999	48,044	47,966	4,110,771,804	172,978,018	14.94
100,000 - 199,999	34,391	34,314	4,463,746,430	214,673,684	18.54
200,000 - 499,999	7,492	7,453	2,172,270,906	123,694,442	10.68
500,000 - 999,999	1,305	1,292	873,028,240	49,465,305	4.27
1,000,000 or more	631	608	1,877,023,897	72,078,855	6.23
Total	751,725	615,097	\$30,336,530,633	\$1,157,760,689	100.00%

Table 7 — Adjustment to 2001 Resident Individual Income Tax Returns

FEDERAL ADJUSTED GROSS INCOME	NEBRASKA ITEMIZED DEDUCTIONS	ADJUSTMENTS INCREASING FEDERAL AGI	ADJUSTMENTS DECREASING FEDERAL AGI	NEBRASKA NET TAXABLE INCOME
Less than 0	\$22,361,884	\$258,369,505	\$227,668,695	\$4,450,953
0 - 4,999	3,718,803	3,624,994	3,997,919	11,376,494
5,000 - 9,999	7,209,349	4,226,926	6,308,266	136,265,698
10,000 - 14, 999	22,100,377	4,720,734	9,836,505	360,650,930
15,000 - 19,999	41,357,598	17,143,069	27,798,633	683,823,577
20,000 - 24,999	57,786,557	4,529,427	16,746,513	963,849,417
25,000 - 29,999	74,306,015	3,908,572	16,201,263	1,073,258,349
30,000 - 34,999	89,422,417	4,114,786	15,631,568	1,082,152,507
35,000 - 39,999	102,023,035	3,470,226	15,484,064	1,115,596,093
40,000 - 44,999	110,589,214	4,136,848	15,938,762	1,150,808,810
45,000 - 49,999	119,715,456	3,600,883	15,384,822	1,184,308,895
50,000 - 54,999	125,296,348	3,133,056	15,365,718	1,186,760,643
55,000 - 59,999	132,027,190	4,121,608	15,497,839	1,187,842,330
60,000 - 74,999	387,607,502	9,561,869	41,417,796	3,218,482,762
75,000 - 99,999	476,755,819	10,676,821	43,607,934	3,485,675,818
100,000 - 199,999	507,673,362	17,927,862	71,756,538	3,856,761,521
200,000 - 499,999	163,486,931	14,768,674	89,828,089	1,940,880,076
500,000 - 999,999	58,368,062	7,957,812	76,238,250	748,230,898
1,000,000 or more	154,691,871	24,645,125	661,645,756	1,109,982,864
Total	\$2,656,497,790	\$404,638,796	\$1,386,354,931	\$24,501,158,634

Table 8 — 2001 Individual Income Tax Liability and Payments for Resident Returns

FEDERAL ADJUSTED GROSS INCOME	NEBRASKA INCOME TAX	NEBRASKA MINIMUM TAX	TOTAL NEBRASKA INCOME TAX LIABILITY	PERSONAL CREDIT AMOUNT	WITHHOLDING PAYMENTS	ESTIMATED PAYMENTS
Less than 0	\$231,899	\$167,762	\$399,661	\$39,764	\$1,405,977	\$775,255
0 - 4,999	396,875	22,331	419,207	19,391	10,059,280	2,165,063
5,000 - 9,999	3,557,118	46,033	3,603,151	1,349,076	6,053,904	259,713
10,000 - 14, 999	10,846,266	57,353	10,903,620	4,028,437	11,479,154	805,520
15,000 - 19,999	21,608,087	143,447	21,751,535	7,655,897	21,228,953	1,767,779
20,000 - 24,999	31,855,797	126,636	31,982,433	9,327,372	31,799,760	2,357,140
25,000 - 29,999	37,571,305	168,101	37,739,407	8,972,455	36,902,834	3,010,030
30,000 - 34,999	39,346,124	171,385	39,517,509	8,116,377	38,032,708	3,345,252
35,000 - 39,999	41,948,910	203,784	42,152,694	7,946,230	39,137,283	3,655,610
40,000 - 44,999	44,746,833	186,817	44,933,650	7,691,185	39,838,494	4,302,757
45,000 - 49,999	47,218,723	236,031	47,454,754	7,507,817	40,923,342	4,534,774
50,000 - 54,999	48,323,974	242,969	48,566,944	7,032,068	41,157,490	4,780,633
55,000 - 59,999	49,780,839	211,228	49,992,066	6,523,732	41,804,404	4,961,993
60,000 - 74,999	144,777,376	676,378	145,453,755	15,612,603	117,887,842	14,593,671
75,000 - 99,999	172,181,811	796,207	172,978,018	13,366,713	138,003,305	20,592,349
100,000 - 199,999	213,532,343	1,141,340	214,673,684	7,244,844	152,711,191	42,820,911
200,000 - 499,999	122,895,773	798,669	123,694,442	932	72,326,366	38,695,782
500,000 - 999,999	49,224,341	240,964	49,465,305	0	24,852,779	19,469,974
1,000,000 or more	71,981,056	97,799	72,078,855	0	23,930,811	37,049,474
Total	\$1,152,025,452	\$5,735,236	\$1,157,760,689	\$112,434,893	\$889,535,879	\$209,943,678

Table 9A — 2001 Individual Income Refundable Tax Credits

FEDERAL ADJUSTED GROSS INCOME	MOTOR FUEL TAX CREDIT		REFUNDABLE CHILD CARE CREDIT	
	AMOUNT	# OF RETURNS	AMOUNT	# OF RETURNS
Less than 0	\$273,976	781	\$9,862	27
0 - 4,999	437,059	1,756	1,020,933	2,690
5,000 - 9,999	44,382	204	30,898	96
10,000 - 14, 999	73,324	352	316,214	861
15,000 - 19,999	142,258	643	1,191,658	2,709
20,000 - 24,999	195,528	810	1,285,344	3,413
25,000 - 29,999	179,019	722	421,411	2,397
30,000 - 34,999	166,462	671	0	0
35,000 - 39,999	150,012	592	443	1
40,000 - 44,999	121,460	494	0	0
45,000 - 49,999	108,645	437	0	0
50,000 - 54,999	90,862	362	0	0
55,000 - 59,999	76,566	324	0	0
60,000 - 74,999	149,410	611	240	1
75,000 - 99,999	115,693	381	0	0
100,000 - 199,999	116,396	319	0	0
200,000 - 499,999	26,342	70	0	0
500,000 - 999,999	3,268	7	0	0
1,000,000 or more	3,701	8	0	0
Total	\$2,474,363	9,544	\$4,277,004	12,195

Table 9B — 2001 Individual Non-Refundable Income Tax Credits

FEDERAL ADJUSTED GROSS INCOME	PERSONAL EXEMPTION CREDIT		CREDIT FOR TAX PAID TO ANOTHER STATE		ELDERLY TAX CREDIT		CHILD CARE CREDIT		3800 CREDITS	
	Amount	# of Returns	Amount	# of Returns	Amount	# of Returns	Amount	# of Returns	Amount	# of Returns
Less than 0	\$39,764	276	\$384	3	\$0	0	\$0	0	\$96,515	3
0 - 4,999	19,391	267	1,440	116	3	1	0	0	0	0
5,000 - 9,999	1,349,076	14,872	34,710	980	1,270	47	0	0	0	0
10,000 - 14, 999	4,028,437	38,457	110,823	1,157	16,368	173	0	0	0	0
15,000 - 19,999	7,655,897	55,187	234,716	1,467	8,295	108	0	0	0	0
20,000 - 24,999	9,327,372	57,607	402,362	1,779	5,594	41	0	0	298	1
25,000 - 29,999	8,972,455	50,394	549,465	1,813	0	0	45,799	550	469	3
30,000 - 34,999	8,116,377	41,855	581,517	1,532	0	0	241,202	2,671	771	1
35,000 - 39,999	7,946,230	36,904	639,721	1,579	0	0	277,558	3,032	1,866	4
40,000 - 44,999	7,691,185	33,140	715,458	1,502	0	0	315,453	3,265	164	1
45,000 - 49,999	7,507,817	30,133	733,210	1,398	1,225	1	364,342	3,489	515	1
50,000 - 54,999	7,032,068	27,117	798,796	1,401	1,288	2	357,329	3,412	0	0
55,000 - 59,999	6,523,732	24,522	774,880	1,251	0	0	350,037	3,279	587	2
60,000 - 74,999	15,612,603	56,516	2,225,285	3,156	0	0	822,603	7,736	8,198	8
75,000 - 99,999	13,366,713	47,163	2,801,678	3,109	0	0	626,680	5,910	20,751	16
100,000 - 199,999	7,244,844	32,879	3,797,300	2,777	0	0	328,074	3,196	92,200	29
200,000 - 499,999	932	72	3,001,528	996	0	0	40,184	384	327,237	46
500,000 - 999,999	0	0	1,465,015	243	0	0	6,179	53	139,523	17
1,000,000 or more	0	0	2,115,636	163	0	0	1,021	8	4,200,697	44
Total	\$112,434,893	547,361	\$20,983,923	26,422	\$34,043	373	\$3,776,460	36,985	\$4,889,790	176

Table 10 — General Fund Individual Income Tax Cash Receipts

	GROSS RECEIPTS ¹		NET RECEIPTS ²		NET CHANGE	PERCENT CHANGE
	2002	2001	2002	2001		
January	\$113,945,813	\$127,983,148	\$107,635,342	\$121,218,332	(\$13,582,990)	-11.21%
February	140,028,128	138,905,116	90,865,232	96,403,996	(5,538,764)	-5.75
March	98,205,052	101,638,388	40,791,232	49,062,828	(8,271,596)	-16.86
April	183,027,722	207,942,821	131,407,054	173,256,337	(41,849,283)	-24.15
May	130,906,562	154,829,639	100,251,136	123,688,443	(23,437,307)	-18.95
June	122,840,461	122,363,779	108,789,042	108,515,406	273,636	0.25
July	54,412,615	51,607,119	50,880,130	45,477,578	5,402,552	11.88
August	125,168,539	128,724,582	121,369,421	125,162,426	(3,793,005)	-3.03
September	132,494,632	131,675,735	130,104,976	129,885,941	219,035	0.17
October	59,171,719	59,125,574	55,773,782	56,139,050	(365,268)	-0.65
November	123,943,790	117,190,998	119,567,029	112,769,452	6,797,577	6.03
December	107,995,457	110,898,301	107,242,658	108,185,136	(942,478)	-0.87
Total	\$1,392,140,490	\$1,452,885,200	\$1,164,677,034	\$1,249,764,925	(\$85,087,891)	-6.81%

¹ Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.

² Gross receipts less refunds.

Table 11 — General Fund Corporation Income Tax Cash Receipts

	GROSS RECEIPTS ¹		NET RECEIPTS ²		NET CHANGE	PERCENT CHANGE
	2002	2001	2002	2001		
January	\$5,237,093	\$7,199,383	(\$4,122,292)	\$2,208,588	(\$6,330,880)	-286.65%
February	6,407,382	4,283,063	3,722,357	1,820,522	1,901,835	104.47
March	29,233,230	34,405,907	26,018,679	32,447,962	(6,429,283)	-19.81
April	17,221,970	17,356,381	15,058,160	15,076,926	(18,766)	-0.12
May	4,694,850	6,045,345	3,228,198	4,539,632	(1,311,434)	-28.89
June	18,964,099	20,345,436	17,986,970	19,145,326	(1,158,356)	-6.05
July	6,107,623	6,566,242	4,065,631	4,505,756	(440,125)	-9.77
August	3,102,420	2,931,550	(1,541,709)	1,377,124	(2,918,833)	-211.95
September	22,846,202	25,076,314	20,634,700	21,797,651	(1,162,951)	-5.34
October	8,468,785	10,091,964	1,860,162	6,166,387	(4,306,225)	-69.83
November	2,641,142	3,008,832	(7,466,492)	(5,563,059)	(1,903,433)	34.22
December	19,240,162	25,910,482	13,515,710	17,452,145	(3,936,435)	-22.56
Total	\$144,164,958	\$163,220,899	\$92,960,074	\$120,974,960	(\$28,014,886)	-23.16%

¹ Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.

² Gross receipts less refunds.

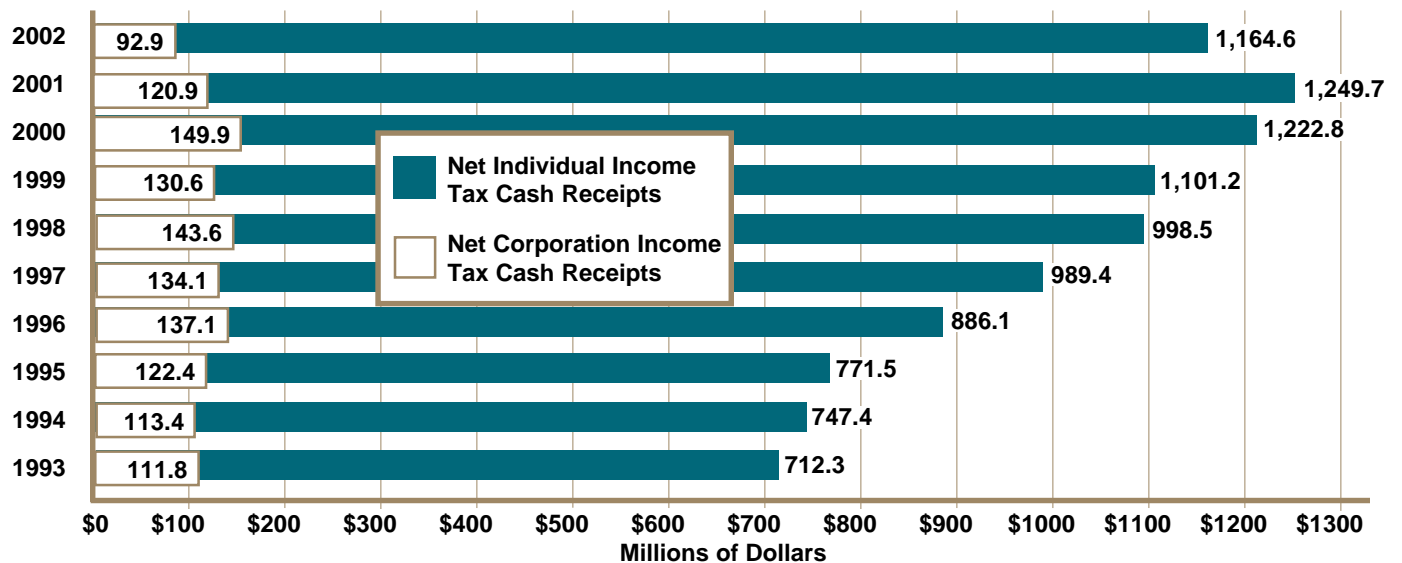


Table 12 — Analysis of Corporation Income Tax Returns for 2000

NEBRASKA TAXABLE INCOME CLASSIFICATION	NUMBER OF CORPORATIONS ¹	PERCENT OF TOTAL CORPORATIONS	NET NEBRASKA INCOME ²	NET NEBRASKA TAX DUE ³	PERCENT OF TOTAL LIABILITY
Less than zero	7,426	33.29%	\$0	\$0	0.00%
0 - \$5,000	6,020	26.99	6,108,158	290,510	0.25
\$5,001 - \$10,000	1,375	6.16	10,060,146	388,654	0.34
\$10,001 - \$15,000	926	4.15	11,462,225	467,847	0.41
\$15,001 - \$20,000	743	3.33	12,942,049	539,915	0.47
\$20,001 - \$25,000	609	2.73	13,577,505	561,351	0.49
\$25,001 - \$30,000	510	2.29	13,989,728	578,724	0.50
\$30,001 - \$35,000	370	1.66	11,977,504	496,412	0.43
\$35,001 - \$40,000	377	1.69	14,124,711	643,806	0.56
\$40,001 - \$45,000	311	1.39	13,248,405	620,809	0.54
\$45,001 - \$50,000	390	1.75	18,649,235	877,602	0.76
\$50,001 - \$60,000	496	2.22	26,868,754	1,261,292	1.09
\$60,001 - \$70,000	351	1.57	22,721,646	1,150,505	1.00
\$70,001 - \$80,000	307	1.38	22,944,083	1,216,689	1.06
\$80,001 - \$90,000	182	0.82	15,463,670	787,065	0.68
\$90,001 - \$100,000	173	0.78	16,400,017	874,014	0.76
\$100,001 - \$150,000	486	2.18	58,731,260	3,170,672	2.75
\$150,001 - \$200,000	236	1.06	40,650,226	2,149,721	1.86
\$200,001 - \$250,000	149	0.67	33,407,118	1,713,647	1.49
\$250,001 - \$300,000	97	0.43	26,724,116	1,405,043	1.22
\$300,001 - \$350,000	93	0.42	30,122,004	1,827,043	1.58
\$350,001 - \$400,000	67	0.30	25,046,274	1,404,815	1.22
\$400,001 - \$450,000	54	0.24	22,865,183	1,173,237	1.02
\$450,001 - \$500,000	44	0.20	20,830,578	1,182,601	1.03
\$500,001 - \$750,000	127	0.57	76,858,029	4,638,128	4.02
\$750,001 - \$1,000,000	82	0.37	71,099,448	4,144,189	3.59
\$1,000,001 - \$2,000,000	152	0.68	208,428,470	11,439,304	9.92
\$2,000,001 - \$3,000,000	55	0.25	134,875,840	8,706,972	7.55
\$3,000,001 - \$5,000,000	31	0.14	119,215,478	5,873,071	5.09
Greater than \$5,000,001	68	0.30	1,240,432,695	55,713,037	48.32
Total	22,307	100.00%	\$2,339,824,558	\$115,296,675	100.00%

¹ Does not include S-corporations

² Does not include deficit

³ The corporation income tax rate is 5.58% on the first \$50,000 of Nebraska taxable income and 7.81% of income over \$50,000

Table 13 — Analysis of Financial Institution Tax Returns for 2000

INFORMATION	BANKS	SAVINGS & LOANS	CREDIT UNIONS	OTHERS	TOTAL
Number of Returns	280	14	30	30	354
Preceding year end deposits	\$23,461,677,922	\$2,633,332,210	\$389,947,409	\$1,469,996,411	\$27,954,953,952
First quarter ending deposits	23,594,257,089	2,811,799,530	401,579,915	1,470,829,211	28,278,465,745
Second quarter ending deposits	23,694,184,063	2,921,631,865	390,518,571	1,496,302,928	28,502,637,427
Third quarter ending deposits	25,611,856,559	2,843,105,603	388,610,762	1,443,204,570	30,286,777,494
Fourth quarter ending deposits	24,572,967,950	2,814,558,608	398,313,031	1,516,314,764	29,302,154,353
Total deposits	120,934,943,583	14,024,427,816	1,968,969,688	7,396,647,884	144,324,988,971
Average deposits	24,937,050,622	2,822,105,563	394,640,496	1,509,191,977	29,662,988,658
Financial Institution Tax	11,720,413	1,326,391	185,481	709,322	13,941,607
Net Nebraska Income	604,816,663	31,861,463	3,213,860	24,554,952	664,446,938
Limitation Amount	23,043,512	1,213,922	122,444	935,544	25,315,422
CDAA Credit	23,498	400	0	100	23,998
Net Nebraska Tax	10,778,102	892,714	120,525	680,387	12,471,728

SALES TAX

Nebraska sales tax is imposed upon the gross receipts from all sales, leases, or rentals of tangible personal property made at retail in this state and upon the gross receipts of selected services; gross receipts of every person engaged as a public utility or as a community antenna television service operator; the gross receipts from the sale of admissions in the state; the gross receipts of persons selling, leasing, or otherwise providing intellectual or entertainment property; and the gross receipts from the sale of warranties, guarantees, service agreements, or maintenance agreements when the items covered are subject to tax.

Property is defined as all tangible and intangible property that is subject to tax in the above paragraph.

All gross receipts from the sale of the items listed above are subject to tax unless an exemption is specified by law. Sales tax exemptions are generally based upon the nature of the seller, the nature of the property sold, the nature of the purchaser, or the purchaser's intended use of the product.

The sales tax was established by the Nebraska Revenue Act of 1967. From 1970 to 1983, the sales tax rate was determined each year by the State Board of Equalization and Assessment. Beginning with 1984, the legislature sets the tax rate. In 2002, the state sales tax rate was five percent from January 1, 2002 through September 30, 2002. Beginning October 1, 2002, the state sales tax rate increased to five and one half percent. A chronology of state tax rates is displayed in Table 2 on page 15.

Business and Individual Consumer's Use Tax

The use tax is a complement to the sales tax and is paid directly to the state by the consumer. The consumer may be a business or an individual. The tax is imposed on the storage, use, or consumption in this state of tangible personal property and certain taxable services when the appropriate sales tax has not been paid. Examples of purchases that may be subject to consumer's use tax include items purchased from an out-of-state vendor, and inventory items purchased for resale that are withdrawn from inventory for personal or business use.

Retailer's Use Tax

The retailer's use tax is a component of the state sales and use tax. Out-of-state retailers who do not have

sufficient business contact with Nebraska may voluntarily become licensed to collect the appropriate sales tax for their Nebraska customers. The tax applies to items delivered to a customer's home or business in Nebraska for storage, use, or consumption.

Sales and Use Tax on Motor Vehicles

Sales of motor vehicles, trailers, and semitrailers are subject to sales tax in Nebraska. The tax is collected on the net sales price of the motor vehicle or trailer. Sales tax on motor vehicles is paid to the county treasurer or other designated county official in the county in which the vehicle is registered. The counties then remit the sales tax collected to the state.

Local Option Sales and Use Tax

Any incorporated municipality may impose a local option (city) sales and use tax if approved by a majority of the votes cast in a regular election. The city tax is collected and administered in the same manner as the state sales and use tax. The tax applies to all transactions subject to the state sales and use tax that take place within the boundaries of the city imposing the city tax or the city where the item is delivered. Where a state use tax liability exists, the consumer is obligated to remit the city use tax in the same manner as the state use tax. As of December 31, 2002, 122 cities were imposing a local option sales and use tax.

Cities may impose a local option sales tax at a rate of .5 percent, 1 percent, or 1.5 percent.

Food Sales Tax Exemption

The Legislature exempted certain food and food products from sales tax, effective October 1, 1983. Exempted from sales tax are food or food products which are currently eligible for purchase with food coupons issued by the United States Department of Agriculture, regardless of whether the retailer from which food is purchased is participating in the food stamp program. Food does not include meals prepared by the retailer or food sold through vending machines. Prior to the exemption, a food sales tax credit was allowed on the individual income tax return. A chronology of the food sales tax credit is displayed in Table 2 on page 15.

SALES TAX STATISTICAL TABLES

Table 1 - Net Taxable Sales and State Sales Tax

2002 net taxable sales and state sales tax are reported for selected municipalities within each county in Table 1. Motor vehicle net taxable sales are not included. The totals for smaller municipalities have been combined as “other” to prevent disclosure of information about individual establishments.

The amounts reported for each municipality reflect sales by establishments or transactions in or near the municipality and in outlying rural areas. All transactions are allocated to a municipality. These statistics are reported by the location of the business or the transaction, irrespective of the residence of the purchaser.

Table 2 - Motor Vehicle Net Taxable Sales and State Sales Tax

Motor vehicle net taxable sales and state sales tax statistics for 2002 are reported in Table 2. Since the sales tax on motor vehicle purchases is collected by the county treasurer and cannot be allocated to the municipality where the purchase was made, these statistics are reported by county. Sales are reported by the county where the vehicle is registered, which is not necessarily the county where the vehicle is purchased. Net taxable sales statistics are calculated from the sales tax amounts reported by the county treasurers.

Table 3 - Sales Tax Statistics by Nebraska Business Classification

Table 3 reports 2002 net taxable sales and sales tax categorized by Nebraska Business Classification with a comparison of 2002 and 2001 net taxable sales. Please note that the table parallels the NAICS rather than SIC classification system reported in prior years (For more detailed state-level NAICS statistics, see the Department of Revenue Web site).

Table 4 - City Sales and Use Tax Returned to Municipalities

2002 and 2001 sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to municipalities is reported in Table 4. The sales tax figures are amounts actually returned to municipalities after deducting refunds and the statutory administration fee. A chronology of city sales tax rates is also shown.

Table 5 - General Fund Sales and Use Tax Cash Receipts

2002 and 2001 monthly general fund sales and use tax cash receipts are reported in Table 5 with a graph displaying net general fund sales and use tax cash receipts for 1993 through 2002.

Table 1 — Net Taxable Sales and State Sales Tax

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2002 NET TAXABLE SALES	SALES TAX	COUNTY OR MUNICIPALITY	CALENDAR YEAR 2002 NET TAXABLE SALES	SALES TAX
ADAMS			BURT		
AYR	\$227,646	\$11,817.72	CRAIG	\$385,480	\$19,458.03
HASTINGS	259,024,393	12,933,102.53	DECATUR	4,853,976	246,783.99
HOLSTEIN	898,472	45,822.48	LYONS	5,509,778	281,293.76
JUNIATA	3,065,474	156,889.66	OAKLAND	6,875,013	346,245.94
KENESAW	3,731,134	180,918.64	TEKAMAH	13,606,685	688,221.97
PROSSER	1,459,703	74,305.82	COUNTY TOTAL	\$31,231,467	\$1,582,030.44
ROSELAND	594,054	30,241.82			
COUNTY TOTAL	\$269,056,422	\$13,436,091.41	BUTLER		
ANTELOPE			BELLWOOD	\$1,348,752	\$69,049.33
BRUNSWICK	\$926,059	\$47,110.53	BRAINARD	1,869,667	92,834.46
CLEARWATER	1,892,761	96,682.70	BRUNO	199,659	10,237.79
ELGIN	5,127,689	258,948.95	DAVID CITY	20,028,702	1,011,540.73
NELIGH	17,908,593	901,370.74	DWIGHT	414,342	21,115.51
OAKDALE	233,797	12,004.04	LINWOOD	107,167	5,498.38
ORCHARD	1,909,405	97,826.06	RISING CITY	768,917	38,318.87
ROYAL	526,913	27,040.26	ULYSSES	558,953	27,595.81
TILDEN	214,802	11,041.52	COUNTY TOTAL	\$25,938,657	\$1,308,837.77
COUNTY TOTAL	\$28,740,019	\$1,452,024.80			
ARTHUR			CASS		
ARTHUR	\$811,775	\$41,311.09	ALVO	\$295,881	\$15,211.42
COUNTY TOTAL	\$811,775	\$41,311.09	AVOCA	1,010,992	51,974.45
BANNER			CEDAR CREEK	343,187	17,550.13
HARRISBURG	\$183,120	\$9,267.04	EAGLE	5,044,434	251,828.63
COUNTY TOTAL	\$194,116	\$9,799.46	ELMWOOD	2,361,081	119,847.08
BLAINE			GREENWOOD	4,865,121	244,170.21
BREWSTER	\$272,363	\$13,911.08	LOUISVILLE	5,667,793	286,636.26
DUNNING	308,001	15,738.54	MANLEY	259,518	13,057.26
COUNTY TOTAL	\$669,815	\$34,228.00	MURDOCK	669,776	33,840.17
BOONE			MURRAY	3,841,672	196,256.14
ALBION	\$20,496,215	\$1,018,027.64	NEHAWKA	1,152,297	57,125.13
CEDAR RAPIDS	1,894,649	97,264.54	PLATTSMOUTH	45,519,016	2,249,671.04
PETERSBURG	1,222,550	63,050.59	SOUTH BEND	473,001	24,133.02
PRIMROSE	148,321	7,498.88	UNION	327,782	16,986.91
ST EDWARD	3,175,280	159,312.59	WEEPING WATER	8,669,524	446,652.12
COUNTY TOTAL	\$26,940,644	\$1,345,353.84	COUNTY TOTAL	\$85,784,512	\$4,294,180.17
BOX BUTTE			CEDAR		
ALLIANCE	\$70,985,098	\$3,558,338.75	BELDEN	\$308,920	\$15,764.27
HEMINGFORD	4,428,299	226,141.53	COLERIDGE	1,226,817	62,854.87
COUNTY TOTAL	\$75,438,974	\$3,785,845.58	CROFTON	43,692	2,257.82
BOYD			FORDYCE	1,147,096	58,804.73
BRISTOW	\$451,093	\$23,132.91	HARTINGTON	21,739,870	1,099,538.02
BUTTE	1,498,240	76,335.09	LAUREL	4,682,616	241,926.54
LYNCH	1,454,952	74,354.05	RANDOLPH	5,014,206	253,190.88
NAPER	678,618	34,934.18	ST HELENA	91,112	4,648.19
SPENCER	3,050,546	156,619.33	WYNOT	1,053,680	53,985.07
COUNTY TOTAL	\$7,133,474	\$365,376.88	COUNTY TOTAL	\$35,671,936	\$1,811,819.68
BROWN			CHASE		
AINSWORTH	\$20,321,143	\$1,021,401.84	CHAMPION	\$106,116	\$5,455.09
JOHNSTOWN	185,826	9,464.18	ENDERS	142,012	7,179.05
LONG PINE	1,363,372	69,844.45	IMPERIAL	24,153,713	1,217,042.41
COUNTY TOTAL	\$21,913,987	\$1,102,932.34	WAUNETA	4,585,301	233,185.81
BUFFALO			COUNTY TOTAL	\$29,053,350	\$1,466,173.83
AMHERST	\$770,145	\$39,489.25	CHERRY		
ELM CREEK	4,475,150	222,747.21	CODY	\$812,299	\$41,569.21
GIBBON	10,609,628	542,981.09	KILGORE	1,188,076	61,523.54
KEARNEY	481,400,730	23,702,004.73	MERRIMAN	718,261	36,734.34
MILLER	689,870	35,699.29	SPARKS	138,711	6,983.70
ODESSA	1,204,216	61,924.80	VALENTINE	58,525,622	2,912,772.36
PLEASANTON	2,207,279	111,556.75	WOOD LAKE	69,830	3,567.72
RAVENNA	7,610,144	382,593.83	COUNTY TOTAL	\$61,551,438	\$3,068,262.69
RIVERDALE	1,038,752	53,542.02	CHEYENNE		
SHELTON	5,928,863	295,267.61	DALTON	\$1,173,625	\$59,640.61
COUNTY TOTAL	\$516,987,064	\$25,499,599.43	GURLEY	526,870	26,842.46
			LODGEPOLE	737,991	37,743.69
			POTTER	1,259,211	63,546.46
			SIDNEY	120,612,692	5,976,047.81
			COUNTY TOTAL	\$124,310,389	\$6,163,821.03

Table 1 — Net Taxable Sales and State Sales Tax (cont.)

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2002 NET TAXABLE SALES	SALES TAX	COUNTY OR MUNICIPALITY	CALENDAR YEAR 2002 NET TAXABLE SALES	SALES TAX
CLAY			DODGE		
CLAY CENTER	\$2,833,132	\$140,864.41	AMES	\$195,374	\$10,080.58
DEWEESE	286,075	14,635.31	DODGE	3,595,285	183,697.73
EDGAR	4,952,075	249,493.61	FREMONT	300,104,851	14,932,088.36
FAIRFIELD	2,645,705	134,414.62	HOOVER	5,016,563	253,319.55
GLENVIL	440,758	22,340.36	NICKERSON	730,202	36,435.81
HARVARD	1,775,617	88,796.50	NORTH BEND	6,693,005	338,754.47
ONG	98,273	4,794.98	SCRIBNER	4,979,554	249,927.13
SUTTON	10,276,004	521,979.86	SNYDER	1,870,281	94,055.91
TRUMBULL	1,636,689	78,141.27	UEHLING	897,831	45,484.04
COUNTY TOTAL	\$25,069,036	\$1,261,810.09	COUNTY TOTAL	\$324,548,570	\$16,166,838.59
COLFAX			DOUGLAS		
CLARKSON	\$4,790,193	\$242,808.08	BENNINGTON	\$7,460,267	\$378,675.20
HOWELLS	3,306,628	166,839.35	ELKHORN	30,192,765	1,533,159.68
LEIGH	2,159,971	108,051.54	MILLARD	6,638,716	331,086.09
RICHLAND	357,933	18,397.26	OMAHA	6,287,537,067	312,251,015.50
ROGERS	46,714	2,407.78	RALSTON	43,238,264	2,203,871.81
SCHUYLER	23,717,567	1,201,450.20	VALLEY	16,458,797	816,529.12
COUNTY TOTAL	\$34,382,652	\$1,740,142.01	WATERLOO	7,334,166	374,680.04
CUMING			COUNTY TOTAL	\$6,409,175,394	\$318,420,194.87
BANCROFT	\$2,450,894	\$124,548.18	DUNDY		
BEEMER	3,579,216	182,435.20	BENKELMAN	\$7,422,784	\$378,164.56
WEST POINT	54,287,582	2,695,901.66	HAIGLER	125,768	6,467.86
WISNER	6,853,365	347,891.00	COUNTY TOTAL	\$7,584,561	\$386,455.37
COUNTY TOTAL	\$67,171,057	\$3,350,776.04	FILLMORE		
CUSTER			EXETER	\$3,242,143	\$163,001.00
ANSELMO	\$501,848	\$28,133.27	FAIRMONT	2,367,209	118,940.40
ANSLEY	1,902,995	96,920.05	GENEVA	17,396,987	873,829.09
ARNOLD	3,303,892	169,004.16	GRAFTON	479,381	23,701.98
BERWYN	156,756	7,920.19	MILLIGAN	2,063,549	101,858.42
BROKEN BOW	48,140,076	2,449,660.95	OHIOWA	164,845	8,424.06
CALLAWAY	2,169,194	110,276.35	SHICKLEY	3,508,691	176,411.34
COMSTOCK	81,798	4,214.26	COUNTY TOTAL	\$29,415,368	\$1,476,147.19
MASON CITY	340,920	16,664.78	FRANKLIN		
MERNA	1,830,817	92,704.81	BLOOMINGTON	\$219,113	\$11,541.24
OCONTO	630,901	32,215.62	CAMPBELL	1,196,365	64,014.49
SARGENT	2,862,059	147,191.72	FRANKLIN	7,455,921	374,614.12
COUNTY TOTAL	\$62,050,518	\$3,161,564.39	HILDRETH	1,089,767	55,525.12
DAKOTA			NAPONEE	202,153	13,939.09
DAKOTA CITY	\$5,065,758	\$258,715.64	RIVERTON	161,908	8,630.82
EMERSON	1,668,902	84,653.81	UPLAND	468,475	23,861.73
HOMER	1,400,580	71,317.72	COUNTY TOTAL	\$10,793,702	\$552,126.61
HUBBARD	492,708	25,340.41	FRONTIER		
JACKSON	4,281,109	220,852.25	CURTIS	\$5,009,798	\$252,025.17
S SIOUX CITY	104,927,568	5,319,290.85	EUSTIS	3,196,749	161,832.05
COUNTY TOTAL	\$117,836,803	\$5,980,180.47	MAYWOOD	905,702	45,197.14
DAWES			COUNTY TOTAL	\$9,268,404	\$467,029.25
CHADRON	\$68,695,750	\$3,374,151.98	FURNAS		
CRAWFORD	7,689,710	388,567.10	ARAPAHOE	\$9,180,163	\$461,485.61
WHITNEY	160,814	8,125.97	BEAVER CITY	1,736,992	89,031.20
COUNTY TOTAL	\$76,562,597	\$3,771,683.30	CAMBRIDGE	10,678,946	540,763.77
DAWSON			EDISON	884,729	42,026.48
COZAD	\$37,788,780	\$1,912,981.45	HOLBROOK	741,254	37,935.68
EDDYVILLE	165,580	8,048.91	OXFORD	5,839,729	288,348.40
FARNAM	511,026	25,553.18	WILSONVILLE	106,112	5,430.30
GOTHENBURG	30,859,909	1,551,898.54	COUNTY TOTAL	\$29,242,656	\$1,468,607.86
LEXINGTON	96,939,490	4,836,616.64	GAGE		
OVERTON	2,786,729	142,841.37	ADAMS	\$2,040,796	\$101,955.99
SUMNER	1,411,912	70,003.13	BARNESTON	177,127	9,010.56
COUNTY TOTAL	\$170,844,196	\$8,567,303.78	BEATRICE	149,982,335	7,429,007.42
DEUEL			BLUE SPRINGS	347,370	17,955.57
BIG SPRINGS	\$7,563,510	\$385,948.17	CLATONIA	532,066	26,791.88
CHAPPELL	6,322,432	315,230.92	CORTLAND	917,713	46,679.45
COUNTY TOTAL	\$13,885,942	\$701,179.09	FILLEY	1,212,588	61,911.49
DIXON			ODELL	1,514,088	75,862.91
ALLEN	\$617,564	\$31,455.49	PICKRELL	3,288,161	170,113.58
CONCORD	56,075	2,846.13	VIRGINIA	76,383	3,859.53
DIXON	71,482	3,672.95	WYMORE	5,378,208	269,093.32
NEWCASTLE	632,650	32,050.80	COUNTY TOTAL	\$169,485,555	\$8,395,186.10
PONCA	3,349,472	170,097.71			
WAKEFIELD	4,400,516	228,724.66			
WATERBURY	224,327	11,399.91			
COUNTY TOTAL	\$9,532,727	\$489,487.27			

Table 1 — Net Taxable Sales and State Sales Tax (cont.)

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2002 NET TAXABLE SALES	SALES TAX	COUNTY OR MUNICIPALITY	CALENDAR YEAR 2002 NET TAXABLE SALES	SALES TAX
GARDEN			HOWARD		
LEWELLEN	\$2,237,944	\$113,586.23	BOELUS	\$383,742	\$19,306.17
LISCO	265,895	13,664.71	DANNEBROG	1,914,164	98,208.73
OSHKOSH	5,727,922	285,844.33	ELBA	775,837	39,800.38
COUNTY TOTAL	\$8,281,623	\$415,644.27	FARWELL	1,173,438	60,228.49
GARFIELD			ST LIBORY	492,178	24,251.35
BURWELL	\$11,457,103	\$587,396.86	ST PAUL	18,254,598	922,197.33
COUNTY TOTAL	\$11,457,103	\$587,396.86	COUNTY TOTAL	\$23,337,642	\$1,181,628.31
GOSPER			JEFFERSON		
ELWOOD	\$4,227,084	\$210,463.34	DAYKIN	\$1,657,286	\$83,901.16
SMITHFIELD	729,213	36,544.85	DILLER	4,283,943	219,033.41
COUNTY TOTAL	\$5,242,603	\$261,644.98	ENDICOTT	934,635	47,565.91
GRANT			FAIRBURY	35,255,429	1,757,576.28
ASHBY	\$449,367	\$22,985.28	JANSEN	1,643,339	84,077.50
HYANNIS	2,871,752	143,271.92	PLYMOUTH	3,807,585	188,860.73
COUNTY TOTAL	\$3,747,936	\$188,036.77	COUNTY TOTAL	\$48,739,279	\$2,440,336.38
GREELEY			JOHNSON		
GREELEY	\$1,589,219	\$81,141.33	COOK	\$850,708	\$43,570.67
SCOTIA	938,146	48,041.16	ELK CREEK	1,217,011	63,519.77
SPALDING	4,855,477	246,133.37	STERLING	1,829,201	93,323.13
WOLBACH	944,373	48,462.27	TECUMSEH	11,106,954	561,550.27
COUNTY TOTAL	\$8,327,215	\$423,778.13	COUNTY TOTAL	\$15,013,729	\$762,470.73
HALL			KEARNEY		
ALDA	\$3,774,919	\$191,915.21	AXTELL	\$998,282	\$50,480.07
CAIRO	4,279,728	216,555.58	HEARTWELL	109,123	5,626.03
DONIPHAN	10,585,691	517,409.97	MINDEN	23,716,659	1,253,448.44
GRAND ISLAND	692,018,388	34,111,343.33	WILCOX	1,463,260	73,995.30
WOOD RIVER	5,393,300	268,892.56	COUNTY TOTAL	\$26,304,055	\$1,384,389.12
COUNTY TOTAL	\$716,350,394	\$35,322,392.45	KEITH		
HAMILTON			BRULE	\$1,402,082	\$71,359.03
AURORA	\$28,543,669	\$1,443,024.12	KEYSTONE	979,820	49,650.55
GILTNER	1,268,434	64,402.92	LEMOYNE	563,363	28,284.81
HAMPTON	2,037,770	101,658.04	OGALLALA	71,542,115	3,533,368.38
HORDVILLE	436,503	21,081.02	PAXTON	4,568,307	233,327.42
MARQUETTE	428,129	21,865.92	COUNTY TOTAL	\$79,072,385	\$3,916,828.74
PHILLIPS	311,874	15,954.73	KEYA PAHA		
COUNTY TOTAL	\$33,162,945	\$1,675,154.35	SPRINGVIEW	\$1,576,139	\$80,462.53
HARLAN			COUNTY TOTAL	\$1,887,272	\$96,424.22
ALMA	\$7,668,760	\$390,615.02	KIMBALL		
ORLEANS	606,254	30,908.85	BUSHNELL	\$60,795	\$3,088.11
REPUBLICAN CITY	1,834,095	95,177.56	DIX	469,752	23,903.29
STAMFORD	425,123	21,830.41	KIMBALL	21,445,914	1,081,106.95
COUNTY TOTAL	\$10,926,296	\$558,359.94	COUNTY TOTAL	\$22,056,618	\$1,112,106.20
HAYES			KNOX		
HAYES CENTER	\$871,424	\$44,771.74	BLOOMFIELD	\$6,866,546	\$343,650.77
COUNTY TOTAL	\$922,583	\$47,365.04	CENTER	408,847	20,844.24
HITCHCOCK			CREIGHTON	13,524,136	691,610.85
CULBERTSON	\$1,904,448	\$95,780.77	CROFTON	4,946,558	252,843.08
PALISADE	3,281,681	166,565.19	NIOBRARA	3,385,135	173,568.44
STRATTON	1,333,072	68,139.40	VERDIGRE	2,937,857	150,842.38
TRENTON	2,497,914	127,405.61	WAUSA	2,420,722	124,347.21
COUNTY TOTAL	\$9,017,115	\$457,890.97	WINNETOON	124,034	6,364.63
HOLT			COUNTY TOTAL	\$34,648,289	\$1,765,799.50
ATKINSON	\$13,571,804	\$687,822.32	LANCASTER		
CHAMBERS	1,201,275	60,967.86	BENNET	\$2,810,604	\$141,332.27
EMMET	105,668	5,302.58	DAVEY	989,188	50,898.77
EWING	2,929,772	149,234.10	DENTON	1,072,743	54,919.98
O'NEILL	56,076,205	2,805,847.78	FIRTH	5,653,023	290,079.09
PAGE	1,841,306	92,670.01	HALLAM	721,659	36,796.08
STUART	3,454,797	177,403.25	HICKMAN	3,350,510	171,255.29
COUNTY TOTAL	\$79,559,622	\$3,998,648.53	LINCOLN	2,817,696,878	138,650,113.48
HOOKER			MALCOLM	744,303	38,398.45
MULLEN	\$4,678,080	\$235,699.62	MARTELL	391,766	20,229.12
COUNTY TOTAL	\$4,678,080	\$235,699.62	PANAMA	1,028,261	52,632.74
			RAYMOND	2,267,536	119,829.90
			ROCA	13,629,434	662,334.99
			WALTON	498,021	25,682.57
			WAVERLY	12,004,246	602,199.83
			COUNTY TOTAL	\$2,864,930,447	\$141,021,055.24

Table 1 — Net Taxable Sales and State Sales Tax (cont.)

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2002 NET TAXABLE SALES	SALES TAX	COUNTY OR MUNICIPALITY	CALENDAR YEAR 2002 NET TAXABLE SALES	SALES TAX
LINCOLN			PAWNEE		
BRADY	\$1,111,417	\$57,090.50	BURCHARD	\$528,123	\$25,734.33
HERSHEY	3,828,333	194,496.47	DUBOIS	328,023	16,494.95
MAXWELL	836,637	42,789.28	PAWNEE CITY	4,040,610	204,194.63
NORTH PLATTE	318,777,413	15,784,840.04	STEINAUER	296,170	15,178.48
SUTHERLAND	4,523,717	225,714.87	TABLE ROCK	1,492,010	76,130.21
WALLACE	1,266,379	63,986.71	COUNTY TOTAL	\$6,771,856	\$342,216.36
WELFLEET	111,896	5,728.01			
COUNTY TOTAL	\$331,388,269	\$16,422,563.29	PERKINS		
LOGAN			ELSIE	\$1,080,162	\$52,687.25
STAPLETON	\$1,758,944	\$89,969.76	GRANT	16,868,894	856,026.17
COUNTY TOTAL	\$1,758,944	\$89,969.76	MADRID	1,741,731	88,882.51
			VENANGO	258,731	13,266.38
LOUP			COUNTY TOTAL	\$19,949,968	\$1,010,884.81
TAYLOR	\$480,753	\$24,559.21			
COUNTY TOTAL	\$527,409	\$26,936.96	PHELPS		
MADISON			BERTRAND	\$2,112,343	\$105,106.73
BATTLE CREEK	\$9,135,235	\$465,071.61	FUNK	405,997	20,155.72
MADISON	10,081,990	568,800.72	HOLDREGE	53,651,754	2,682,493.67
MEADOW GROVE	797,766	41,587.58	LOOMIS	1,277,711	63,625.36
NEWMAN GROVE	3,515,423	174,987.10	COUNTY TOTAL	\$58,095,233	\$2,904,535.37
NORFOLK	400,778,418	19,775,901.54			
TILDEN	3,361,051	170,685.91	PIERCE		
COUNTY TOTAL	\$427,702,130	\$21,198,788.34	HADAR	\$585,317	\$29,828.18
			OSMOND	6,264,565	317,867.61
MCPHERSON			PIERCE	9,269,673	474,319.59
TRYON	\$331,176	\$16,997.88	PLAINVIEW	8,798,133	446,846.87
COUNTY TOTAL	\$388,887	\$19,906.40	COUNTY TOTAL	\$25,731,518	\$1,311,274.12
			PLATTE		
MERRICK			COLUMBUS	\$259,115,986	\$12,797,133.24
CENTRAL CITY	\$22,168,859	\$1,117,935.53	CRESTON	769,973	39,439.38
CHAPMAN	1,742,038	86,659.13	DUNCAN	631,502	32,192.51
CLARKS	3,231,068	165,549.22	HUMPHREY	9,262,841	468,467.75
PALMER	1,354,997	69,416.38	LINDSAY	2,399,768	122,823.85
SILVER CREEK	2,597,934	130,123.09	MONROE	2,599,643	135,861.21
COUNTY TOTAL	\$31,365,824	\$1,583,291.95	PLATTE CENTER	1,417,342	72,095.54
			COUNTY TOTAL	\$277,012,194	\$13,709,358.95
MORRILL			POLK		
BAYARD	\$5,871,368	\$294,167.99	OSCEOLA	\$6,017,436	\$305,384.62
BRIDGEPORT	14,108,194	703,082.66	POLK	1,897,499	94,296.87
BROADWATER	443,254	21,826.24	SHELBY	4,274,501	215,129.54
COUNTY TOTAL	\$20,425,312	\$1,019,205.00	STROMSBURG	11,923,478	610,490.71
			COUNTY TOTAL	\$24,268,712	\$1,233,352.39
NANCE			RED WILLOW		
BELGRADE	\$607,071	\$31,700.17	BARTLEY	\$848,573	\$43,069.07
FULLERTON	7,212,197	368,091.81	DANBURY	306,731	15,763.71
GENOA	4,106,648	201,976.64	INDIANOLA	2,581,796	129,619.50
COUNTY TOTAL	\$11,925,916	\$601,768.62	LEBANON	151,113	7,754.41
			MCCOOK	122,441,388	6,043,560.21
NEMAHA			COUNTY TOTAL	\$126,344,247	\$6,240,540.11
AUBURN	\$29,726,827	\$1,493,733.62			
BROWNVILLE	546,828	28,021.33	RICHARDSON		
JOHNSON	904,006	45,925.82	DAWSON	\$734,084	\$37,841.06
NEMAHA	122,972	6,297.48	FALLS CITY	31,522,337	1,588,844.24
PERU	1,824,690	91,382.22	HUMBOLDT	3,764,061	191,072.19
COUNTY TOTAL	\$33,440,293	\$1,681,542.08	RULO	596,483	30,622.04
			SHUBERT	151,820	10,356.00
NUCKOLLS			STELLA	860,066	44,231.48
HARDY	\$438,314	\$21,522.41	VERDON	334,956	17,167.86
LAWRENCE	1,603,909	80,960.18	COUNTY TOTAL	\$38,202,544	\$1,932,803.15
NELSON	8,141,666	415,640.49			
OAK	156,636	8,024.75	ROCK		
RUSKIN	778,491	39,793.26	BASSETT	\$6,238,897	\$317,210.51
SUPERIOR	18,243,341	915,987.00	NEWPORT	218,213	11,201.70
COUNTY TOTAL	\$29,400,877	\$1,483,827.55	COUNTY TOTAL	\$6,465,379	\$328,846.56
OTOE			SALINE		
BURR	\$342,789	\$17,192.62	CRETE	\$36,289,939	\$1,833,270.04
DOUGLAS	722,787	36,728.61	DEWITT	1,736,198	87,405.43
DUNBAR	929,630	47,469.53	DORCHESTER	2,241,306	112,495.09
NEBRASKA CITY	74,691,340	3,744,286.23	FRIEND	5,853,050	294,189.42
OTOE	596,221	25,733.57	TOBIAS	191,551	9,701.43
PALMYRA	1,350,159	67,635.44	WESTERN	412,783	21,130.37
SYRACUSE	15,391,664	780,587.54	WILBER	5,914,525	294,437.28
TALMAGE	747,905	39,225.64	COUNTY TOTAL	\$52,852,011	\$2,663,283.47
UNADILLA	931,447	47,467.41			
COUNTY TOTAL	\$95,963,946	\$4,819,694.94			

Table 1 — Net Taxable Sales and State Sales Tax (cont.)

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2002 NET TAXABLE SALES	SALES TAX	COUNTY OR MUNICIPALITY	CALENDAR YEAR 2002 NET TAXABLE SALES	SALES TAX
SARPY			THAYER		
BELLEVUE	\$321,733,681	\$15,675,125.85	ALEXANDRIA	\$178,075	\$10,162.58
GRETN	36,750,190	1,831,806.76	BELVIDERE	337,798	17,325.12
LA VISTA	137,867,205	6,764,979.32	BRUNING	2,078,835	105,785.65
PAPILLION	101,593,426	4,996,660.81	BYRON	497,806	24,844.62
SPRINGFIELD	3,688,551	190,435.19	CARLETON	532,212	27,160.90
COUNTY TOTAL	\$652,407,666	\$31,987,850.57	CHESTER	889,090	45,521.31
SAUNDERS			DAVENPORT	1,939,411	98,043.36
ASHLAND	\$17,302,562	\$864,676.34	DESHLER	4,031,525	201,622.86
CEDAR BLUFFS	883,268	45,348.55	HEBRON	14,022,541	695,997.66
CERESCO	15,054,595	773,216.91	HUBBELL	353,328	18,067.30
COLON	266,520	13,674.38	COUNTY TOTAL	\$24,994,906	\$1,251,423.49
ITHACA	210,641	10,681.04	THOMAS		
MALMO	134,724	6,919.07	HALSEY	\$194,516	\$9,954.10
MEAD	11,182,885	572,822.94	SENECA	22,182	1,135.06
MORSE BLUFF	1,286,980	65,908.25	THEDFORD	3,376,872	170,075.61
PRAGUE	936,497	48,018.43	COUNTY TOTAL	\$3,593,570	\$181,164.77
VALPARAISO	2,453,076	125,706.84	THURSTON		
WAHO	31,082,763	1,588,239.79	PENDER	\$9,733,328	\$498,858.68
WESTON	934,875	51,367.17	THURSTON	230,927	11,719.96
YUTAN	2,196,013	111,148.52	WALTHILL	1,027,172	52,099.79
COUNTY TOTAL	\$84,169,181	\$4,290,287.17	WINNEBAGO	152,330	7,328.81
SCOTTS BLUFF			COUNTY TOTAL	\$11,301,990	\$577,982.37
GERING	\$52,479,267	\$2,627,397.92	VALLEY		
HENRY	58,729	3,003.75	ARCADIA	\$2,162,743	\$110,703.90
LYMAN	623,391	29,541.68	NORTH LOUP	855,050	44,224.98
MINATARE	1,773,947	87,934.78	ORD	26,621,687	1,336,230.57
MITCHELL	7,429,953	368,286.52	COUNTY TOTAL	\$29,897,550	\$1,504,552.02
MORRILL	6,249,566	328,872.13	WASHINGTON		
SCOTTSBLUFF	285,053,024	14,038,204.32	ARLINGTON	\$2,717,099	\$137,376.76
COUNTY TOTAL	\$354,840,140	\$17,544,055.64	BLAIR	90,369,362	4,594,973.05
SEWARD			FT CALHOUN	3,600,502	182,626.56
BEAVER CROSSING	\$983,427	\$49,454.72	HERMAN	728,290	37,379.19
BEE	307,065	15,525.49	KENNARD	613,495	31,476.34
CORDOVA	230,661	11,368.81	COUNTY TOTAL	\$100,003,258	\$5,083,052.49
GARLAND	442,104	22,593.28	WAYNE		
GOEHNER	139,171	7,107.52	CARROLL	\$497,845	\$25,412.19
MILFORD	12,149,109	616,322.12	HOSKINS	523,181	26,885.00
PLEASANT DALE	1,249,145	63,182.44	WAYNE	51,060,868	2,574,202.38
SEWARD	57,173,867	2,864,082.08	WINSIDE	888,191	44,534.84
STAPLEHURST	422,854	22,449.62	COUNTY TOTAL	\$53,067,123	\$2,675,976.12
UTICA	4,886,391	242,071.37	WEBSTER		
COUNTY TOTAL	\$78,276,659	\$3,929,875.35	BLADEN	\$775,440	\$39,699.30
SHERIDAN			BLUE HILL	5,728,917	288,296.07
GORDON	\$19,649,284	\$978,602.77	GUIDE ROCK	1,064,442	54,634.28
HAY SPRINGS	4,796,387	245,361.90	RED CLOUD	8,802,991	442,819.38
RUSHVILLE	5,489,487	277,001.65	COUNTY TOTAL	\$16,378,465	\$825,776.75
WHITECLAY	3,778,515	193,532.35	WHEELER		
COUNTY TOTAL	\$34,140,764	\$1,716,384.74	BARTLETT	\$829,697	\$42,536.88
SHERMAN			ERICSON	582,812	29,714.96
ASHTON	\$860,272	\$44,091.38	COUNTY TOTAL	\$1,422,092	\$72,759.46
HAZARD	144,074	7,355.31	YORK		
LITCHFIELD	628,832	32,287.59	BENEDICT	\$647,202	\$32,328.52
LOUP CITY	5,901,835	298,829.39	BRADSHAW	1,194,237	60,904.34
COUNTY TOTAL	\$7,727,344	\$392,344.41	GRESHAM	718,657	36,057.15
SIoux			HENDERSON	9,171,650	468,501.80
HARRISON	\$1,637,716	\$83,709.38	MCCOOL JCT	1,056,560	54,533.63
COUNTY TOTAL	\$1,705,716	\$87,172.05	WACO	1,897,822	94,360.95
STANTON			YORK	125,509,454	6,229,850.78
PILGER	\$1,411,881	\$69,547.34	COUNTY TOTAL	\$140,195,582	\$6,976,537.17
STANTON	8,367,420	425,887.74	NONRESIDENT	\$2,359,053,663	\$150,389,311.91
COUNTY TOTAL	\$10,797,250	\$547,826.47	STATE TOTAL	\$18,499,895,396	\$951,636,374

Table 2 — 2002 Motor Vehicle Net Taxable Sales and State Sales Tax

COUNTY	NET TAXABLE SALES	SALES TAX	COUNTY	NET TAXABLE SALES	SALES TAX
ADAMS	\$44,664,399	\$2,293,507.21	JOHNSON	\$7,817,497	\$400,182.01
ANTELOPE	13,445,500	686,704.85	KEARNEY	13,922,100	710,797.00
ARTHUR	948,803	47,563.59	KEITH	16,244,271	829,805.96
BANNER	1,955,311	99,833.36	KEYA PAHA	1,992,809	101,308.88
BLAINE	985,561	49,668.33	KIMBALL	6,937,831	354,069.05
BOONE	10,449,062	533,780.00	KNOX	13,814,947	706,560.22
BOX BUTTE	20,707,826	1,059,822.97	LANCASTER	390,713,404	20,127,691.48
BOYD	3,679,488	186,729.37	LINCOLN	60,263,775	3,094,209.98
BROWN	5,415,007	277,236.35	LOGAN	2,129,745	109,094.59
BUFFALO	77,443,555	3,938,810.02	LOUP	1,184,717	60,051.30
BURT	14,418,741	739,104.88	MADISON	55,290,774	2,829,848.75
BUTLER	13,370,897	683,028.42	MCPHERSON	1,107,763	56,028.34
CASS	49,911,450	2,551,967.68	MERRICK	12,223,859	628,502.11
CEDAR	16,069,204	818,462.47	MORRILL	9,022,183	461,428.55
CHASE	9,962,072	508,341.21	NANCE	6,596,812	336,487.94
CHERRY	12,175,793	621,255.66	NEMAHA	12,873,738	657,744.73
CHEYENNE	18,371,648	943,245.44	NUCKOLLS	8,167,385	417,001.61
CLAY	12,143,764	619,374.47	OTOE	27,397,649	1,404,061.55
COLFAX	15,435,365	789,831.96	PAWNEE	4,941,585	251,975.44
CUMING	17,436,652	888,057.52	PERKINS	7,731,223	394,652.60
CUSTER	19,301,308	986,906.44	PHELPS	19,568,668	1,002,906.12
DAKOTA	28,827,370	1,474,859.72	PIERCE	13,263,672	675,963.53
DAWES	13,177,797	675,778.04	PLATTE	54,443,352	2,765,550.97
DAWSON	37,212,929	1,915,227.13	POLK	9,990,780	510,325.47
DEUEL	3,567,904	182,733.99	RED WILLOW	20,160,862	1,034,028.63
DIXON	9,587,630	487,615.18	RICHARDSON	13,658,427	699,113.69
DODGE	61,192,299	3,142,214.15	ROCK	3,041,619	155,645.92
DOUGLAS	772,895,999	39,847,154.38	SALINE	21,094,465	1,078,365.55
DUNDY	5,142,581	263,166.77	SARPY	260,921,460	13,372,448.34
FILLMORE	11,759,995	597,967.90	SAUNDERS	37,481,349	1,919,826.30
FRANKLIN	6,084,816	310,503.22	SCOTTS BLUFF	58,744,309	3,017,477.38
FRONTIER	5,580,493	283,849.24	SEWARD	26,478,021	1,351,765.11
FURNAS	8,573,383	436,175.14	SHERIDAN	10,014,023	512,390.34
GAGE	34,842,252	1,787,289.49	SHERMAN	5,090,574	260,474.22
GARDEN	4,720,608	241,505.63	SIOUX	3,247,409	166,934.11
GARFIELD	3,135,556	159,752.33	STANTON	11,371,189	580,507.03
GOSPER	4,475,933	228,124.42	THAYER	10,176,298	518,064.36
GRANT	2,095,545	106,177.17	THOMAS	2,101,016	106,477.58
GREELEY	3,951,623	200,646.68	THURSTON	5,882,859	299,537.84
HALL	84,514,546	4,344,582.24	VALLEY	6,994,978	357,548.87
HAMILTON	17,119,554	877,426.61	WASHINGTON	43,631,152	2,232,562.42
HARLAN	7,255,999	371,099.79	WAYNE	14,893,343	760,099.89
HAYES	2,193,949	111,546.74	WEBSTER	6,359,109	325,589.69
HITCHCOCK	5,384,484	274,342.87	WHEELER	1,952,608	98,663.00
HOLT	20,798,884	1,053,838.23	YORK	24,097,724	1,233,625.13
HOOKER	1,271,006	63,867.12	UNALLOCATED	23,146,824	1,211,417.93
HOWARD	10,745,149	549,002.11			
JEFFERSON	13,525,990	691,721.18	STATE TOTAL	\$2,926,105,837	\$150,180,211.18

Table 3 — Sales Tax Statistics by Nebraska Business Classification

COUNTY NAME BUSINESS CLASSIFICATION CODE	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX
Adams						
11 Agriculture, Forestry, Fishing & Hunting	32	\$711,169	\$36,222.03	39	\$1,433,609	\$71,680.46
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	64	4,006,815	204,527.44	56	4,637,980	231,897.56
31-33 Manufacturing	66	7,502,706	377,872.82	72	5,292,964	269,647.71
42 Wholesale Trade	51	30,849,201	1,573,509.17	58	29,725,252	1,500,515.12
44-46 Retail Trade	467	140,842,346	7,240,094.20	501	139,490,762	6,974,940.92
48-49 Transportation & Warehousing	27	395,097	20,198.19	36	356,401	17,819.97
51 Information	10	11,004,745	561,661.56	10	11,095,626	554,781.30
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	16	1,307,318	66,816.58	12	1,131,457	56,572.88
54 Professional, Scientific & Technical Serv	40	1,122,772	62,635.06	19	1,894,698	94,733.55
56 Admin, Support, Waste Mgt & Remed Serv	48	2,196,407	137,466.81	42	1,308,579	65,429.22
61 Educational Services	11	34,769	1,767.41	D	D	D
62 Health Care & Social Assistance	28	867,041	44,479.53	34	795,089	39,755.06
71 Arts, Entertainment & Recreation	19	3,570,803	183,983.58	15	2,732,085	136,563.29
72 Accommodation & Food Services	95	30,758,357	1,574,553.35	99	30,252,412	1,514,362.02
81 Other Services	243	10,335,101	530,701.31	247	9,627,748	481,168.17
92 Public Administration	11	345,223	18,310.57	11	475,921	11,164.89
99 Unclassified	14	1,197,164	61,455.26	10	2,354,857	117,742.85
Total	1,259	\$269,056,422	\$13,775,251.73	1,282	\$265,182,521	\$13,280,110.05
Antelope						
11 Agriculture, Forestry, Fishing & Hunting	27	\$1,965,551	\$100,529.51	31	\$2,056,312	\$102,815.59
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	19	1,955,266	100,216.34	22	1,412,503	70,625.24
31-33 Manufacturing	15	1,194,976	61,129.49	15	1,232,718	61,635.97
42 Wholesale Trade	14	920,790	47,103.31	16	1,006,965	50,347.75
44-46 Retail Trade	124	12,176,221	624,250.40	140	12,694,678	631,914.34
48-49 Transportation & Warehousing	12	183,599	9,473.80	13	\$162,752	8,137.60
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	14	683,769	35,008.45	13	772,559	38,611.61
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	34	2,447,213	125,521.27	34	2,504,806	122,081.54
81 Other Services	82	3,238,324	164,140.40	86	3,111,355	155,567.67
92 Public Administration	12	1,631,504	83,364.40	12	1,494,569	74,701.99
99 Unclassified	D	D	D	D	D	D
Total	388	\$28,740,019	\$1,470,674.02	411	\$28,567,833	\$1,426,675.98
Arthur						
44-46 Retail Trade	14	\$478,456	\$24,481.40	13	\$567,206	\$27,056.90
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
Total	31	\$811,775	\$41,509.38	32	\$869,378	\$43,468.90
Banner						
23 Construction	D	D	D	D	D	D
44-46 Retail Trade	12	\$23,228	\$1,177.74	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
Total	29	\$194,116	\$9,841.84	23	\$188,993	\$9,449.65
Blaine						
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	14	\$98,822	\$5,023.52	14	\$130,817	\$6,540.85
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	11	185,534	9,277.15
92 Public Administration	D	D	D	D	D	D
Total	41	\$669,815	\$34,228.00	47	\$763,422	\$38,171.10

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX
Boone						
11 Agriculture, Forestry, Fishing & Hunting	15	\$169,498	\$8,761.32	19	\$436,425	\$21,826.32
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	11	1,051,039	53,892.83	12	1,300,602	65,030.10
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	18	2,092,642	106,658.86	11	1,790,484	89,524.20
44-46 Retail Trade	145	11,282,008	581,514.20	151	11,841,870	597,588.03
48-49 Transportation & Warehousing	14	5,902	321.06	28	4,228	211.43
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	11	200,360	10,018.00
72 Accommodation & Food Services	23	2,720,859	142,399.42	29	2,857,100	142,351.58
81 Other Services	65	1,911,676	97,902.05	66	1,973,039	98,651.15
92 Public Administration	D	D	D	D	D	D
99 Unclassified	13	1,000,322	51,660.65	11	420,880	22,066.16
Total	358	\$26,940,644	\$1,381,804.32	383	\$27,043,302	\$1,351,503.28
Box Butte						
11 Agriculture, Forestry, Fishing & Hunting	20	\$889,052	\$45,201.52	25	\$724,834	\$36,242.05
22 Utilities	D	D	D	D	D	D
23 Construction	25	2,647,134	135,868.90	25	2,416,211	125,207.34
31-33 Manufacturing	15	1,204,540	62,044.82	16	1,137,145	56,893.31
42 Wholesale Trade	17	2,763,400	140,870.06	19	3,079,565	153,978.75
44-46 Retail Trade	207	33,202,805	1,704,373.60	215	36,234,441	1,810,218.30
48-49 Transportation & Warehousing	12	173,890	8,824.56	12	91,840	\$4,592.04
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	10	329,993	16,499.65
56 Admin, Support, Waste Mgt & Remed Serv	27	243,278	12,788.01	22	146,450	7,245.32
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	10	110,973	5,696.43	12	91,043	4,552.15
71 Arts, Entertainment & Recreation	14	880,482	45,100.11	D	D	D
72 Accommodation & Food Services	53	10,294,708	528,740.60	51	10,326,602	516,971.52
81 Other Services	98	3,751,778	208,566.88	105	3,724,636	184,950.69
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	12	230,810	11,833.96
Total	544	\$75,438,974	\$3,862,088.40	564	\$75,483,311	\$3,778,562.55
Boyd						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	11	\$524,151	\$26,207.57
22 Utilities	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	62	\$2,221,645	\$113,941.79	59	2,365,129	118,256.50
48-49 Transportation & Warehousing	15	299,859	15,468.19	18	336,259	16,812.95
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	21	1,317,804	67,498.91	27	1,347,566	66,932.67
81 Other Services	41	547,402	28,112.38	36	498,004	24,855.33
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	193	\$7,133,474	\$365,376.88	196	\$7,317,414	\$365,870.70
Brown						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	11	\$61,656	\$3,082.80
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	14	\$656,660	\$34,866.76	13	896,974	44,729.25
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	10	947,606	47,380.32
44-46 Retail Trade	109	11,066,913	568,365.00	107	11,888,650	594,380.69
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	10	29,869	1,567.72	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	25	2,379,890	121,795.28	27	2,356,041	118,003.27
81 Other Services	53	1,274,648	65,174.52	59	1,389,854	69,492.75
92 Public Administration	D	D	D	D	D	D
Total	271	\$21,913,987	\$1,122,677.68	282	\$22,468,454	\$1,123,422.70

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX
Buffalo						
11 Agriculture, Forestry, Fishing & Hunting	36	\$1,905,546	\$97,138.31	38	\$1,787,679	\$89,384.35
21 Mining	D	D	D	D	D	D
22 Utilities	10	36,368,007	1,860,857.67	10	35,716,747	1,785,837.10
23 Construction	72	4,492,088	232,848.60	64	3,813,888	190,617.26
31-33 Manufacturing	57	7,100,146	379,076.45	62	6,718,559	339,723.73
42 Wholesale Trade	75	38,572,578	1,990,052.35	75	37,969,228	1,897,770.77
44-46 Retail Trade	691	292,662,865	15,023,075.92	703	274,593,544	13,734,207.38
48-49 Transportation & Warehousing	49	149,028	7,295.23	51	87,339	4,366.95
51 Information	25	15,474,086	793,264.33	22	14,175,645	708,781.72
52 Finance & Insurance	12	728,023	37,457.87	11	449,716	22,486.17
53 Real Estate & Rental & Leasing	13	1,905,174	97,641.71	16	1,396,821	69,541.05
54 Professional, Scientific & Technical Serv	38	2,282,351	117,162.77	37	1,713,255	85,187.12
56 Admin, Support, Waste Mgt/Remed Serv	112	4,871,018	252,547.78	70	4,445,923	222,296.66
61 Educational Services	11	217,747	10,969.01	12	124,760	6,238.30
62 Health Care & Social Assistance	39	1,441,456	73,969.59	39	1,373,091	68,654.55
71 Arts, Entertainment & Recreation	35	5,823,470	291,222.68	32	6,657,976	332,898.54
72 Accommodation & Food Services	158	73,941,132	3,787,327.64	157	70,085,949	3,574,552.09
81 Other Services	316	19,537,627	1,002,308.74	304	17,407,884	873,441.03
92 Public Administration	20	8,045,286	410,752.58	20	8,037,516	401,875.81
99 Unclassified	22	267,890	38,307.32	27	377,464	10,404.19
Total	1,797	\$516,987,064	\$26,521,950.26	1,756	\$488,286,682	\$24,492,456.96
Burt						
11 Agriculture, Forestry, Fishing & Hunting	16	\$1,178,312	\$60,168.10	17	\$1,416,313	\$70,815.60
22 Utilities	11	5,495,651	281,633.08	11	5,614,621	280,703.97
23 Construction	19	824,921	41,943.22	19	919,096	45,965.68
31-33 Manufacturing	18	3,982,647	200,946.08	20	3,527,412	176,370.86
42 Wholesale Trade	12	2,015,185	102,815.56	15	2,076,426	104,589.27
44-46 Retail Trade	127	10,087,361	516,811.19	138	9,908,292	495,412.52
48-49 Transportation & Warehousing	19	163,071	8,385.99	23	343,739	17,186.94
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	12	299,465	14,968.66
72 Accommodation & Food Services	29	2,288,945	115,838.46	27	2,304,808	114,912.62
81 Other Services	70	2,027,824	103,911.56	74	2,138,607	106,919.74
99 Unclassified	D	D	D	D	D	D
Total	371	\$31,231,467	\$1,595,319.91	403	\$31,154,509	\$1,558,800.45
Butler						
11 Agriculture, Forestry, Fishing & Hunting	14	\$770,148	\$39,886.17	18	\$810,468	\$40,523.40
22 Utilities	D	D	D	D	D	D
23 Construction	10	622,642	31,854.13	10	627,149	31,357.43
31-33 Manufacturing	13	105,878	5,433.72	15	106,569	5,328.43
42 Wholesale Trade	17	1,056,401	52,508.87	21	1,104,688	55,234.42
44-46 Retail Trade	128	8,216,831	421,346.89	147	8,423,595	421,186.32
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	27	1,912,442	98,201.23	15	1,982,688	99,134.63
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	38	3,129,861	159,374.43	38	2,745,550	137,112.04
81 Other Services	67	2,836,925	144,993.40	77	3,030,098	152,082.97
92 Public Administration	11	146,074	7,464.66	10	134,032	6,701.64
99 Unclassified	13	430,728	21,933.90	11	491,862	11,136.08
Total	382	\$25,938,657	\$1,327,194.73	410	\$26,284,079	\$1,314,203.95
Cass						
11 Agriculture, Forestry, Fishing & Hunting	24	\$1,249,411	\$63,168.94	32	\$1,771,046	\$88,551.98
21 Mining	D	D	D	D	D	D
22 Utilities	23	12,631,050	646,179.96	20	12,597,102	629,855.15
23 Construction	27	519,318	26,813.13	27	418,953	20,947.67
31-33 Manufacturing	23	839,833	43,638.07	25	463,922	23,196.43
42 Wholesale Trade	22	2,211,655	113,221.11	24	2,684,919	140,523.29
44-46 Retail Trade	346	31,693,000	1,632,772.94	370	31,154,175	1,561,976.44
48-49 Transportation & Warehousing	39	1,292,366	67,565.11	46	754,728	37,736.57
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	21	107,951	5,537.71	21	153,207	7,660.23
56 Admin, Support, Waste Mgt & Remed Serv	51	1,559,147	80,291.26	25	1,480,823	74,041.47
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	10	16,328	827.67	11	17,977	898.85
71 Arts, Entertainment & Recreation	19	4,719,577	238,247.73	19	4,622,789	233,522.24
72 Accommodation & Food Services	64	16,931,925	864,589.07	59	16,058,084	804,826.63
81 Other Services	139	3,273,387	167,783.51	147	3,265,006	163,289.09
92 Public Administration	15	2,617,366	133,903.91	14	2,613,016	127,236.55
99 Unclassified	13	599,501	28,165.85	12	676,972	34,037.80
Total	861	\$85,784,512	\$4,397,367.44	878	\$82,445,803	\$4,126,985.15

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX
Cedar						
11 Agriculture, Forestry, Fishing & Hunting	16	\$584,743	\$29,908.74	21	\$845,622	\$42,281.12
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	20	1,942,259	99,490.49	22	2,205,002	111,748.17
31-33 Manufacturing	11	178,053	9,103.12	12	166,902	8,295.56
42 Wholesale Trade	23	3,269,923	167,208.35	24	3,804,465	190,223.25
44-46 Retail Trade	157	12,733,538	652,183.83	168	12,712,901	631,591.17
48-49 Transportation & Warehousing	13	111,671	5,791.93	21	71,204	3,560.20
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	17	340,988	17,417.36	13	519,573	25,729.55
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	13	1,089,195	55,820.36	13	1,030,178	51,510.52
72 Accommodation & Food Services	36	2,316,423	118,259.22	30	2,179,387	109,141.24
81 Other Services	91	3,646,725	188,750.22	91	3,694,435	184,314.55
92 Public Administration	D	D	D	D	D	D
Total	448	\$35,671,936	\$1,824,553.52	458	\$35,636,243	\$1,783,870.15
Chase						
11 Agriculture, Forestry, Fishing & Hunting	15	\$337,754	\$17,009.43	17	\$94,777	\$4,738.86
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	11	230,785	11,778.15	10	196,590	8,730.84
42 Wholesale Trade	12	3,547,122	181,078.41	10	3,704,398	185,219.01
44-46 Retail Trade	99	13,769,876	705,909.04	110	13,030,845	653,324.40
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	381,584	19,581.97	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	21	1,976,616	101,638.55	24	1,819,493	90,990.66
81 Other Services	51	3,790,284	193,357.60	57	3,383,745	169,008.35
92 Public Administration	D	D	D	D	D	D
Total	269	\$29,053,350	\$1,483,033.55	287	\$27,591,382	\$1,381,412.10
Cherry						
11 Agriculture, Forestry, Fishing & Hunting	20	\$577,401	\$29,315.17	22	\$650,279	\$31,693.38
22 Utilities	D	D	D	D	D	D
23 Construction	13	1,408,317	72,252.82	11	1,599,310	79,863.98
31-33 Manufacturing	14	812,003	45,836.64	17	684,525	34,227.03
42 Wholesale Trade	17	2,499,261	127,479.86	19	2,639,472	131,973.65
44-46 Retail Trade	135	22,341,280	1,145,629.54	150	24,139,484	1,206,110.38
48-49 Transportation & Warehousing	11	296,885	15,370.99	10	241,117	12,055.86
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	11	148,739	7,520.22	10	222,817	11,140.85
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	10	556,060	27,802.49
72 Accommodation & Food Services	59	8,116,589	412,648.43	59	7,718,709	385,853.93
81 Other Services	60	1,703,684	87,266.75	62	1,562,411	78,051.22
92 Public Administration	D	D	D	D	D	D
Total	392	\$61,551,438	\$3,145,697.58	406	\$67,435,630	\$3,371,887.90
Cheyenne						
11 Agriculture, Forestry, Fishing & Hunting	16	\$642,010	\$32,789.34	21	\$679,502	\$33,975.10
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	21	781,840	39,762.09	20	581,523	29,076.06
31-33 Manufacturing	15	989,478	50,570.23	19	1,270,741	63,542.23
42 Wholesale Trade	12	922,863	46,927.59	17	1,199,251	59,962.60
44-46 Retail Trade	211	80,978,682	4,174,321.93	225	86,557,788	4,331,082.41
48-49 Transportation & Warehousing	20	509,217	28,038.01	14	242,722	12,136.40
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	24	717,497	37,050.86	13	542,995	27,149.79
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	92,620	4,733.84	11	111,848	5,565.40
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	57	16,754,149	855,408.00	56	16,036,573	801,836.90
81 Other Services	95	3,261,329	166,051.61	99	2,996,899	150,527.27
92 Public Administration	10	555,946	23,937.01	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	534	\$124,310,389	\$6,380,733.32	554	\$125,105,676	\$6,255,582.80

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME	2002	2002	2002	2001	2001	2001
BUSINESS CLASSIFICATION CODE	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX
Clay						
11 Agriculture, Forestry, Fishing & Hunting	25	\$332,095	\$18,481.49	27	\$318,255	\$15,912.79
22 Utilities	D	D	D	D	D	D
23 Construction	12	1,499,342	76,116.98	14	1,295,057	64,743.92
31-33 Manufacturing	D	D	D	11	677,265	33,863.25
42 Wholesale Trade	19	3,124,250	159,481.36	20	3,595,840	179,792.01
44-46 Retail Trade	133	7,943,295	406,882.91	137	7,945,171	395,493.57
48-49 Transportation & Warehousing	27	545,168	28,144.66	33	326,651	16,332.55
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	17	1,839,230	94,218.29	10	2,263,595	113,179.91
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	31	1,754,550	85,812.10	33	1,814,211	90,349.13
81 Other Services	85	1,543,500	79,071.33	81	1,613,260	80,452.05
92 Public Administration	D	D	D	D	D	D
Total	404	\$25,069,036	\$1,281,605.22	411	\$26,168,473	\$1,307,450.82
Colfax						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	13	\$43,186	\$2,159.29
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	22	\$1,360,581	\$69,950.39	16	1,308,509	65,425.55
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	20	3,071,987	157,216.95	21	3,002,604	153,790.45
44-46 Retail Trade	160	15,477,533	792,964.57	160	15,813,509	790,665.58
48-49 Transportation & Warehousing	21	11,416	590.17	27	13,349	667.45
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	43	4,612,571	237,356.06	42	4,538,021	238,902.84
81 Other Services	99	2,797,852	143,342.20	96	2,922,754	146,138.83
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	439	\$34,382,652	\$1,760,175.12	436	\$34,914,123	\$1,759,258.15
Cuming						
11 Agriculture, Forestry, Fishing & Hunting	20	\$465,260	\$23,502.09	21	\$676,804	\$33,840.28
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	21	1,348,693	69,135.60	22	1,514,131	75,706.59
31-33 Manufacturing	18	952,683	48,929.43	23	1,183,738	59,187.03
42 Wholesale Trade	19	2,850,800	144,846.77	23	3,939,957	196,635.67
44-46 Retail Trade	147	20,113,419	1,031,948.59	160	20,410,218	1,023,127.16
48-49 Transportation & Warehousing	18	105,446	5,429.75	27	88,538	4,426.90
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	20	1,039,071	53,278.67	11	927,374	46,366.68
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	36	6,280,558	321,699.54	40	6,097,882	304,957.33
81 Other Services	91	4,047,168	206,887.55	94	4,126,330	207,082.61
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	448	\$67,171,057	\$3,438,828.92	475	\$74,086,116	\$3,707,986.66
Custer						
11 Agriculture, Forestry, Fishing & Hunting	26	\$181,003	\$9,009.57	33	\$241,105	\$12,056.26
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	31	3,322,029	171,778.74	26	2,716,223	135,811.22
31-33 Manufacturing	22	1,187,545	60,578.34	26	1,104,923	55,246.14
42 Wholesale Trade	27	4,408,690	226,167.90	30	5,407,984	274,155.06
44-46 Retail Trade	236	25,863,653	1,326,621.98	241	25,579,795	1,279,591.68
48-49 Transportation & Warehousing	26	16,805	865.09	24	18,167	908.37
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	12	395,301	20,215.03	12	406,186	20,309.32
56 Admin, Support, Waste Mgt & Remed Serv	34	657,549	33,544.47	13	597,912	29,895.39
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	280,935	16,231.20	12	265,459	13,272.97
72 Accommodation & Food Services	63	6,733,050	359,999.10	60	6,545,731	326,923.03
81 Other Services	147	4,034,467	206,888.22	152	3,771,455	188,694.84
92 Public Administration	D	D	D	D	D	D
99 Unclassified	12	271,868	12,616.85	D	D	D
Total	684	\$62,050,518	\$3,188,272.29	674	\$61,167,484	\$3,062,160.94

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX
Dakota						
11 Agriculture, Forestry, Fishing & Hunting	16	\$310,013	\$15,827.80	18	\$709,602	\$35,479.38
22 Utilities	D	D	D	D	D	D
23 Construction	22	2,255,059	115,900.58	21	1,999,864	99,944.31
31-33 Manufacturing	38	6,484,575	337,855.93	39	6,299,842	318,114.43
42 Wholesale Trade	13	2,596,996	132,533.77	14	2,747,726	137,386.28
44-46 Retail Trade	244	57,751,961	3,003,101.97	258	58,565,805	3,310,672.59
48-49 Transportation & Warehousing	21	638,772	33,117.16	18	510,403	25,153.38
51 Information	13	8,455,487	433,387.74	12	8,847,940	442,396.00
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	11	583,005	29,149.34
56 Admin, Support, Waste Mgt & Remed Serv	25	1,969,799	101,513.79	19	1,899,964	94,998.66
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	16	1,854,361	94,271.99	11	1,525,816	76,290.78
72 Accommodation & Food Services	73	20,523,043	1,042,584.28	68	21,353,109	1,074,662.50
81 Other Services	112	3,780,718	191,749.12	107	3,078,347	154,164.67
92 Public Administration	10	9,355,407	478,996.16	10	8,416,100	419,806.56
99 Unclassified	D	D	D	D	D	D
Total	642	\$117,836,803	\$6,135,249.94	633	\$116,509,488	\$5,517,640.40
Dawes						
11 Agriculture, Forestry, Fishing & Hunting	13	\$200,010	\$10,206.27	16	\$169,281	\$8,464.05
22 Utilities	D	D	D	D	D	D
23 Construction	21	910,094	46,520.21	22	595,132	29,756.64
31-33 Manufacturing	15	146,635	7,528.40	15	137,763	6,888.16
42 Wholesale Trade	D	D	D	10	448,118	22,406.49
44-46 Retail Trade	184	38,379,647	1,967,904.47	189	38,060,432	1,903,016.84
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	22	2,510,551	128,598.26	20	2,523,650	126,182.45
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	10	42,184	2,165.60	11	42,090	2,104.48
71 Arts, Entertainment & Recreation	12	860,450	43,465.47	10	803,820	40,191.15
72 Accommodation & Food Services	51	12,740,320	650,793.84	57	12,226,507	616,901.64
81 Other Services	98	2,597,244	133,231.16	100	2,459,301	122,983.14
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	479	\$76,562,597	\$3,909,099.66	494	\$83,704,052	\$4,190,778.60
Dawson						
11 Agriculture, Forestry, Fishing & Hunting	34	\$1,712,207	\$87,461.13	41	\$1,512,757	\$75,637.66
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	34	4,649,901	237,286.09	41	4,908,391	245,417.10
31-33 Manufacturing	34	2,111,071	107,944.78	41	2,633,894	131,691.88
42 Wholesale Trade	28	9,802,366	500,918.25	26	11,054,319	552,715.56
44-46 Retail Trade	358	77,613,992	3,981,546.05	374	76,059,166	3,803,890.78
48-49 Transportation & Warehousing	37	979,072	50,341.13	46	613,606	30,680.76
51 Information	16	4,383,382	224,250.80	15	4,556,637	227,834.13
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	43	1,147,462	59,441.57	17	595,484	29,774.24
62 Health Care & Social Assistance	17	708,774	36,500.64	19	770,695	38,534.74
71 Arts, Entertainment & Recreation	18	1,200,867	61,275.82	18	1,182,905	59,195.31
72 Accommodation & Food Services	104	21,547,546	1,103,178.16	108	20,633,924	1,031,607.86
81 Other Services	184	9,258,021	475,527.27	188	9,036,207	459,426.62
92 Public Administration	D	D	D	10	5,259,645	262,982.26
99 Unclassified	23	1,382,947	57,495.56	20	1,375,682	59,428.13
Total	970	\$170,844,196	\$8,744,261.61	996	\$167,982,483	\$8,400,882.66
Deuel						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	44	\$9,088,461	\$465,239.44	50	\$9,005,261	\$450,663.02
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	15	1,426,665	72,907.13	16	1,386,550	68,270.57
81 Other Services	25	365,872	18,899.53	25	392,519	19,615.28
92 Public Administration	D	D	D	D	D	D
Total	118	\$13,885,942	\$711,092.27	127	\$13,684,971	\$684,518.70

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME	2002	2002	2002	2001	2001	2001
BUSINESS CLASSIFICATION CODE	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX
Dixon						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	15	\$874,852	\$44,938.69	17	\$734,524	\$36,727.00
44-46 Retail Trade	77	2,452,472	125,809.17	76	3,053,789	152,627.99
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	23	1,545,163	71,100.41	21	1,606,672	72,856.92
81 Other Services	48	883,635	45,161.15	51	833,908	41,695.98
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	236	\$9,532,727	\$495,187.94	237	\$9,761,708	\$488,085.40
Dodge						
11 Agriculture, Forestry, Fishing & Hunting	27	\$973,836	\$49,891.90	32	\$1,922,864	\$94,309.61
21 Mining	D	D	D	D	D	D
22 Utilities	12	24,418,992	1,248,419.28	13	25,902,136	1,295,106.82
23 Construction	54	6,144,815	318,093.32	49	5,638,855	281,414.55
31-33 Manufacturing	66	14,374,878	738,070.96	63	9,908,374	495,401.18
42 Wholesale Trade	58	18,783,489	964,366.26	62	19,425,895	972,086.25
44-46 Retail Trade	534	176,339,728	9,058,428.59	582	173,184,898	8,613,270.56
48-49 Transportation & Warehousing	48	867,268	43,941.60	62	580,058	29,002.62
51 Information	D	D	D	18	10,789,608	539,480.50
52 Finance & Insurance	10	16,242	847.33	13	2,070	103.49
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	52	1,735,161	89,706.07	25	980,501	49,025.09
56 Admin, Support, Waste Mgt & Remed Serv	53	8,058,602	414,367.59	49	7,153,046	357,652.45
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	26	390,588	19,983.25	28	380,798	19,038.65
71 Arts, Entertainment & Recreation	29	4,303,340	220,282.46	33	5,009,797	250,435.25
72 Accommodation & Food Services	137	36,966,852	1,905,272.13	132	35,684,040	1,793,402.26
81 Other Services	264	16,173,039	831,562.03	274	16,053,119	804,822.33
92 Public Administration	14	727,763	36,735.66	15	542,568	27,127.50
99 Unclassified	26	1,419,341	56,187.02	21	1,413,242	58,764.84
Total	1,437	\$324,548,570	\$16,610,545.67	1,486	\$316,911,707	\$15,864,534.96
Douglas						
11 Agriculture, Forestry, Fishing & Hunting	85	\$9,019,166	\$462,583.01	70	\$12,203,825	\$604,743.00
21 Mining	11	1,708,089	87,280.49	11	1,725,809	86,290.45
22 Utilities	33	609,726,212	31,119,223.21	30	602,033,298	30,101,664.90
23 Construction	558	121,290,951	6,235,140.89	512	121,009,520	6,061,453.48
31-33 Manufacturing	635	224,238,053	11,493,103.65	674	215,189,419	10,757,287.73
42 Wholesale Trade	605	508,068,667	26,022,031.92	642	501,163,169	25,064,666.78
44-46 Retail Trade	4,968	2,890,422,170	147,971,937.89	5,094	2,842,645,705	142,551,201.59
48-49 Transportation & Warehousing	272	8,872,977	459,229.25	292	8,074,032	403,997.01
51 Information	200	422,101,568	21,559,464.71	172	453,648,935	22,692,696.66
52 Finance & Insurance	167	65,675,970	3,370,187.37	161	72,361,971	3,768,089.38
53 Real Estate & Rental & Leasing	221	91,961,724	4,707,450.25	231	121,609,993	6,080,087.00
54 Professional, Scientific & Technical Serv	902	202,798,769	10,419,229.10	919	206,009,258	10,288,312.12
55 Management of Companies & Enterprises	17	246,018	12,392.23	17	231,485	11,574.38
56 Adm, Support, Waste Mgt & Remed Serv	1,157	149,750,092	7,707,017.28	783	150,620,067	7,530,555.96
61 Educational Services	59	14,832,860	756,808.35	60	13,316,806	666,019.68
62 Health Care & Social Assistance	294	13,693,507	727,044.39	282	13,581,997	679,298.88
71 Arts, Entertainment & Recreation	252	115,967,790	5,936,384.56	250	111,149,128	5,590,958.96
72 Accommodation & Food Services	1,432	736,126,186	37,706,129.24	1,342	716,885,683	36,112,008.27
81 Other Services	1,578	160,261,604	8,249,540.19	1,593	158,405,366	7,938,950.00
92 Public Administration	18	14,136,748	724,084.59	17	14,956,910	747,775.90
99 Unclassified	238	48,276,273	2,527,946.06	133	14,250,951	639,575.00
Total	13,704	\$6,409,175,394	\$328,254,208.63	13,285	\$6,351,073,327	\$318,377,207.24

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX
Dundy						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	56	\$2,280,523	\$116,992.03	60	\$2,328,540	\$115,613.53
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	13	1,086,200	55,395.87	10	1,081,647	54,082.96
81 Other Services	19	379,100	19,383.75	20	419,699	21,011.71
92 Public Administration	D	D	D	D	D	D
Total	137	\$7,584,561	\$387,692.43	140	\$8,033,981	\$405,544.05
Fillmore						
11 Agriculture, Forestry, Fishing & Hunting	12	\$791,939	\$40,027.91	18	\$907,049	\$45,352.52
22 Utilities	D	D	D	D	D	D
23 Construction	16	2,409,574	121,909.95	16	2,048,953	91,178.65
31-33 Manufacturing	14	247,099	12,679.17	14	212,487	10,623.39
42 Wholesale Trade	23	2,359,338	120,584.72	25	2,574,521	128,726.04
44-46 Retail Trade	131	10,589,622	542,144.87	130	11,470,662	570,694.65
48-49 Transportation & Warehousing	14	210,287	11,171.65	17	48,767	2,438.33
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	17	687,292	34,993.02	10	655,289	32,764.45
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	34	3,522,708	180,381.57	35	3,459,075	174,184.75
81 Other Services	77	2,453,800	125,287.85	82	2,298,660	115,104.21
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	378	\$29,415,368	\$1,500,136.81	391	\$29,854,898	\$1,483,196.90
Franklin						
11 Agriculture, Forestry, Fishing & Hunting	15	\$158,218	\$8,111.09	16	\$163,289	\$8,174.47
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	57	3,364,654	172,058.54	64	3,269,636	163,544.40
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
72 Accommodation & Food Services	15	1,235,148	63,369.32	21	1,302,567	64,457.34
81 Other Services	35	681,114	40,636.41	39	643,872	32,913.70
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	180	\$10,793,702	\$558,792.29	199	\$10,537,222	\$527,581.10
Frontier						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	11	\$1,532,573	\$76,628.64
44-46 Retail Trade	60	\$2,362,576	\$120,656.38	62	2,339,875	117,026.00
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	10	952,807	48,886.08	11	863,714	43,185.72
81 Other Services	27	1,154,373	59,104.81	31	1,118,573	55,923.09
92 Public Administration	D	D	D	D	D	D
Total	153	\$9,268,404	\$473,907.26	170	\$9,120,642	\$456,032.10

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME	2002	2002	2002	2001	2001	2001
BUSINESS CLASSIFICATION CODE	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX
Furnas						
11 Agriculture, Forestry, Fishing & Hunting	13	\$63,454	\$3,219.10	13	\$96,833	\$4,841.65
22 Utilities	D	D	D	D	D	D
23 Construction	10	444,839	22,912.27	11	453,946	22,697.30
31-33 Manufacturing	10	66,463	3,300.70	12	62,210	2,583.52
42 Wholesale Trade	18	2,926,202	149,079.49	17	3,202,602	160,130.42
44-46 Retail Trade	105	7,318,339	374,989.35	120	8,057,590	401,963.37
48-49 Transportation & Warehousing	D	D	D	12	32,427	1,621.35
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	623,005	31,823.11	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	40	2,832,290	145,242.47	35	2,559,578	128,072.99
81 Other Services	67	2,274,792	116,223.52	70	1,825,958	91,321.27
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	335	\$29,242,656	\$1,492,570.66	344	\$28,677,907	\$1,433,418.35
Gage						
11 Agriculture, Forestry, Fishing & Hunting	38	\$468,740	\$24,014.54	38	\$556,018	\$27,801.57
21 Mining	D	D	D	D	D	D
22 Utilities	19	23,756,849	1,216,559.52	19	25,359,997	1,267,999.35
23 Construction	32	2,858,007	145,976.14	35	3,630,979	181,549.10
31-33 Manufacturing	41	2,430,323	123,123.75	46	2,201,689	110,085.10
42 Wholesale Trade	29	9,668,995	494,749.08	32	10,499,402	524,833.66
44-46 Retail Trade	413	89,084,654	4,582,358.47	435	90,026,701	4,497,576.06
48-49 Transportation & Warehousing	27	404,380	20,878.69	27	355,597	17,779.85
51 Information	D	D	D	D	D	D
52 Finance & Insurance	12	299,896	15,571.19	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	10	248,553	12,433.01
56 Admin, Support, Waste Mgt & Remed Serv	67	1,504,867	77,736.73	27	1,288,676	64,272.46
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	20	517,032	26,456.96	23	537,871	26,894.05
71 Arts, Entertainment & Recreation	15	1,375,425	70,810.88	16	1,249,117	62,452.98
72 Accommodation & Food Services	80	17,650,878	901,472.84	76	17,441,913	876,990.06
81 Other Services	216	7,311,744	376,381.26	217	6,684,005	334,196.68
92 Public Administration	10	312,841	15,894.34	10	298,997	14,934.26
99 Unclassified	25	630,893	23,554.83	24	520,525	20,329.27
Total	1,077	\$169,485,555	\$8,657,792.93	1,066	\$171,770,812	\$8,594,736.82
Garden						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	10	\$68,397	\$3,420.15
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	54	\$3,593,967	\$183,874.46	55	4,071,781	203,591.36
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	17	1,364,763	70,011.27	15	1,159,139	57,806.98
81 Other Services	29	815,264	41,696.39	30	656,192	32,747.78
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	152	\$8,281,623	\$422,444.44	155	\$8,273,068	\$413,653.40
Garfield						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	71	\$5,377,210	\$275,208.90	61	\$5,523,515	\$275,797.97
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	14	994,985	50,821.64	13	1,055,578	52,779.22
81 Other Services	28	1,513,596	77,290.08	28	1,620,238	81,131.91
Total	167	\$11,457,103	\$590,984.20	156	\$12,062,692	\$603,134.60

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX
Gosper						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	37	\$1,832,133	\$93,457.43	38	\$1,144,171	\$57,209.20
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	17	329,294	17,158.39	13	381,370	19,037.85
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	98	\$5,242,603	\$267,524.80	96	\$4,445,714	\$222,285.70
Grant						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	26	\$2,275,311	\$116,522.12	24	\$2,521,369	\$126,074.48
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	11	444,644	22,774.33	12	337,555	16,877.79
92 Public Administration	D	D	D	D	D	D
Total	66	\$3,747,936	\$191,652.23	65	\$3,748,877	\$187,443.85
Greeley						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	12	\$523,795	\$26,935.07	11	\$532,927	\$26,114.55
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	12	1,365,760	69,762.27	12	1,398,915	74,805.85
44-46 Retail Trade	45	3,086,511	157,674.92	47	3,301,231	164,216.63
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	15	551,731	27,457.82	17	764,497	37,985.58
81 Other Services	37	1,551,575	79,371.09	37	1,678,649	83,932.90
92 Public Administration	D	D	D	D	D	D
Total	153	\$8,327,215	\$426,118.75	157	\$8,840,676	\$442,033.80
Hall						
11 Agriculture, Forestry, Fishing & Hunting	31	\$1,048,418	\$53,300.43	31	\$1,082,580	\$54,129.02
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	109	11,268,878	584,061.56	108	11,101,404	559,399.21
31-33 Manufacturing	92	26,937,370	1,625,030.48	97	27,658,862	1,386,559.97
42 Wholesale Trade	98	51,168,719	2,631,970.15	106	50,539,055	2,536,391.93
44-46 Retail Trade	948	398,058,558	20,449,821.75	946	382,961,983	19,131,689.89
48-49 Transportation & Warehousing	59	2,927,257	150,084.80	76	3,213,064	160,562.55
51 Information	30	28,881,969	1,479,003.47	28	24,496,600	1,224,817.00
52 Finance & Insurance	12	997,223	51,488.11	12	694,174	34,708.70
53 Real Estate & Rental & Leasing	30	5,363,136	274,489.20	18	5,317,204	265,910.26
54 Professional, Scientific & Technical Serv	73	7,424,360	377,205.83	55	6,649,308	333,562.89
56 Admin, Support, Waste Mgt & Remed Serv	63	7,086,954	365,479.29	67	6,768,987	338,449.64
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	48	1,574,812	80,564.46	47	1,182,138	59,106.91
71 Arts, Entertainment & Recreation	34	6,825,357	348,749.69	31	5,847,431	292,371.06
72 Accommodation & Food Services	211	69,902,540	3,574,681.24	190	68,921,945	3,450,536.54
81 Other Services	385	26,415,208	1,347,177.77	378	24,348,606	1,220,888.73
92 Public Administration	D	D	D	D	D	D
99 Unclassified	24	2,114,112	83,369.14	26	2,067,038	86,653.22
Total	2,276	\$716,350,394	\$36,624,843.12	2,246	\$692,261,539	\$34,638,771.88

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME	2002	2002	2002	2001	2001	2001
BUSINESS CLASSIFICATION CODE	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX
Hamilton						
11 Agriculture, Forestry, Fishing & Hunting	18	\$184,150	\$9,519.72	23	\$152,974	\$7,648.70
22 Utilities	D	D	D	D	D	D
23 Construction	23	361,222	18,602.86	19	395,101	19,754.70
31-33 Manufacturing	29	1,872,273	95,579.86	34	2,135,737	106,739.49
42 Wholesale Trade	31	5,367,601	276,898.50	33	5,517,425	275,871.25
44-46 Retail Trade	152	10,796,514	554,846.41	167	10,975,037	548,648.75
48-49 Transportation & Warehousing	14	11,767	588.35	26	2,345	117.25
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	26	427,017	22,036.91	17	366,895	18,344.75
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	12	285,311	14,265.55
71 Arts, Entertainment & Recreation	10	1,544,356	79,059.62	11	1,614,864	80,442.29
72 Accommodation & Food Services	33	3,972,160	203,787.31	27	3,510,770	175,540.36
81 Other Services	81	2,403,294	122,684.96	96	2,055,436	104,136.65
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	467	\$33,162,945	\$1,700,682.50	503	\$33,594,654	\$1,679,721.61
Harlan						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	11	\$239,496	\$11,974.83
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	86	\$5,047,277	\$258,177.23	96	5,291,092	264,425.50
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	14	518,195	26,743.83	12	450,911	22,545.56
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	29	2,178,238	112,165.69	26	2,073,260	103,667.52
81 Other Services	37	749,074	38,139.11	45	741,975	38,136.96
92 Public Administration	D	D	D	D	D	D
Total	216	\$10,926,296	\$560,714.12	237	\$10,809,013	\$541,512.24
Hayes						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	31	\$922,583	\$47,365.04	35	\$981,583	\$49,079.15
Hitchcock						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	63	\$2,804,133	\$171,660.96	67	\$2,715,628	\$135,797.43
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	18	790,401	40,147.88	17	854,067	42,760.50
81 Other Services	32	311,200	15,885.37	30	238,624	11,923.35
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	169	\$9,017,115	\$460,768.47	175	\$8,385,827	\$419,291.35
Holt						
11 Agriculture, Forestry, Fishing & Hunting	30	\$1,129,849	\$57,542.13	31	\$1,091,575	\$54,144.39
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	41	2,510,231	128,107.84	42	2,352,803	119,539.93
31-33 Manufacturing	27	2,844,697	142,916.64	26	1,639,445	84,863.25
42 Wholesale Trade	30	6,995,239	358,270.43	38	8,068,238	403,449.53
44-46 Retail Trade	250	28,105,793	1,461,816.90	261	27,817,097	1,403,562.58
48-49 Transportation & Warehousing	40	140,353	7,165.99	54	149,359	7,467.96
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	11	148,612	7,621.68	10	158,373	7,918.30
56 Admin, Support, Waste Mgt & Remed Serv	30	1,357,299	69,366.97	22	1,371,999	79,400.78
62 Health Care & Social Assistance	12	141,451	7,270.08	13	131,569	6,579.96
71 Arts, Entertainment & Recreation	12	897,799	45,998.24	15	864,644	47,180.09
72 Accommodation & Food Services	56	7,808,861	399,598.94	54	7,460,124	373,087.04
81 Other Services	167	7,579,065	387,224.04	170	7,082,005	354,015.93
92 Public Administration	D	D	D	D	D	D
99 Unclassified	21	1,557,277	88,367.40	12	791,846	40,362.18
Total	767	\$79,559,622	\$4,070,126.66	787	\$76,337,831	\$3,844,455.55

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX
Hooker						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	26	\$1,382,145	\$70,978.36	25	\$1,302,580	\$65,129.00
51 Information	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	16	184,867	9,498.46	17	226,391	11,319.53
Total	69	\$4,678,080	\$237,460.83	74	\$4,976,010	\$248,800.50
Howard						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	14	\$426,628	\$22,095.13	13	\$469,543	\$23,476.84
31-33 Manufacturing	D	D	D	10	165,276	8,263.82
42 Wholesale Trade	11	2,323,527	118,436.67	11	2,279,233	113,960.52
44-46 Retail Trade	94	8,501,960	436,322.13	95	8,460,816	422,884.55
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	32	3,138,651	160,846.67	35	3,171,077	158,534.61
81 Other Services	47	1,472,549	75,498.77	52	1,049,468	52,377.41
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	264	\$23,337,642	\$1,193,555.36	268	\$22,329,752	\$1,116,487.60
Jefferson						
11 Agriculture, Forestry, Fishing & Hunting	15	\$341,185	\$17,313.57	15	\$347,632	\$17,381.61
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	23	776,424	39,861.63	23	641,492	32,060.65
31-33 Manufacturing	20	1,651,474	84,560.62	21	1,640,215	82,007.87
42 Wholesale Trade	14	2,126,539	108,686.19	15	2,344,217	117,210.84
44-46 Retail Trade	150	20,964,758	1,076,293.34	158	22,191,384	1,109,629.54
48-49 Transportation & Warehousing	20	3,777,629	194,829.62	14	3,055,576	152,778.80
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	20	68,419	3,673.03	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	34	5,639,423	288,613.45	36	5,358,166	267,907.49
81 Other Services	86	2,000,448	102,635.52	92	1,890,842	94,406.76
92 Public Administration	D	D	D	D	D	D
99 Unclassified	22	1,177,016	57,455.53	19	2,412,118	120,034.25
Total	443	\$48,739,279	\$2,490,232.68	435	\$50,429,222	\$2,521,836.10
Johnson						
11 Agriculture, Forestry, Fishing & Hunting	10	\$156,671	\$8,010.77	16	\$152,264	\$7,613.25
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	10	894,768	45,786.89	11	918,212	45,919.99
44-46 Retail Trade	85	7,252,484	372,553.84	89	7,574,376	378,669.46
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	11	129,470	6,637.57	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	18	2,189,516	112,549.28	18	2,216,032	110,801.93
81 Other Services	57	1,287,341	66,169.44	51	1,138,046	56,901.95
92 Public Administration	D	D	D	D	D	D
Total	240	\$15,013,729	\$770,463.85	243	\$15,719,056	\$785,952.80

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME	2002	2002	2002	2001	2001	2001
BUSINESS CLASSIFICATION CODE	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX
Kearney						
11 Agriculture, Forestry, Fishing & Hunting	16	\$329,845	\$16,860.14	19	\$346,312	\$17,624.37
22 Utilities	D	D	D	D	D	D
23 Construction	19	1,003,505	107,696.68	17	961,032	48,051.49
31-33 Manufacturing	15	2,533,484	129,413.16	16	2,519,989	126,411.33
42 Wholesale Trade	15	442,462	22,480.77	16	535,265	26,762.79
44-46 Retail Trade	107	8,559,218	437,911.57	113	8,115,170	405,757.38
48-49 Transportation & Warehousing	D	D	D	11	425,388	21,269.40
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	20	822,360	42,217.56	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	20	3,046,569	155,759.62	16	2,685,069	134,255.97
81 Other Services	50	2,017,025	103,177.05	50	2,043,648	102,182.48
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	307	\$26,304,055	\$1,398,403.81	307	\$25,841,689	\$1,292,496.45
Keith						
11 Agriculture, Forestry, Fishing & Hunting	16	\$186,434	\$9,438.48	18	\$228,093	\$11,404.65
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	22	918,909	46,541.73	23	774,488	38,723.26
31-33 Manufacturing	14	528,034	26,969.26	13	530,564	26,478.23
42 Wholesale Trade	13	2,043,062	103,532.75	16	1,962,668	98,164.91
44-46 Retail Trade	200	37,760,555	1,936,578.14	193	35,459,273	1,773,980.46
48-49 Transportation & Warehousing	D	D	D	11	205,489	10,274.45
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	21	1,359,257	68,869.02	15	1,290,382	64,520.03
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	15	849,601	43,073.78	14	673,822	33,691.96
72 Accommodation & Food Services	59	14,610,265	744,298.98	65	16,771,098	838,915.90
81 Other Services	82	4,644,963	236,880.22	86	5,663,974	283,198.12
92 Public Administration	D	D	D	D	D	D
99 Unclassified	17	411,504	18,352.40	13	443,813	19,963.88
Total	504	\$79,072,385	\$4,038,103.55	510	\$78,324,517	\$3,919,583.58
Keya Paha						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	13	\$371,594	\$19,297.04	14	\$255,989	\$12,799.45
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	12	367,276	18,457.65
81 Other Services	24	772,689	39,477.93	24	817,204	40,860.33
92 Public Administration	D	D	D	D	D	D
Total	67	\$1,887,272	\$97,169.99	77	\$1,928,562	\$96,428.10
Kimball						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	13	\$194,459	\$9,849.68	13	\$107,518	\$5,375.65
31-33 Manufacturing	14	694,124	35,564.04	14	827,742	41,387.17
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	84	8,597,543	439,590.56	100	10,241,710	511,186.85
48-49 Transportation & Warehousing	D	D	D	10	33,842	1,692.16
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	16	251,002	12,776.48	10	219,319	10,966.33
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	33	4,206,232	214,584.63	33	3,962,424	198,121.23
81 Other Services	34	896,159	45,856.11	40	840,305	42,015.48
92 Public Administration	D	D	D	D	D	D
Total	258	\$22,056,618	\$1,125,432.44	278	\$23,643,217	\$1,182,160.85

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX
Knox						
11 Agriculture, Forestry, Fishing & Hunting	19	\$540,286	\$27,944.12	25	\$242,718	\$12,135.55
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	13	530,584	27,094.35	18	494,423	24,720.90
31-33 Manufacturing	16	1,148,135	59,098.95	18	1,057,597	52,729.51
42 Wholesale Trade	18	1,974,605	101,115.26	21	2,278,053	113,903.61
44-46 Retail Trade	181	13,484,994	692,680.70	182	13,967,978	698,385.11
48-49 Transportation & Warehousing	15	192,192	9,785.75	21	322,917	16,145.85
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	18	361,458	18,520.00	10	383,567	19,178.35
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	50	4,032,003	205,586.97	47	4,049,534	204,706.83
81 Other Services	95	2,147,473	110,771.77	98	2,076,139	101,741.51
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	473	\$34,648,289	\$1,776,267.34	493	\$34,660,941	\$1,735,154.29
Lancaster						
11 Agriculture, Forestry, Fishing & Hunting	73	\$7,301,487	\$374,906	68	\$5,861,565	\$293,736.29
21 Mining	D	D	D	D	D	D
22 Utilities	28	207,161,964	10,589,521	27	224,999,712	11,249,985.60
23 Construction	311	21,750,714	1,095,810	281	20,592,174	1,114,344.04
31-33 Manufacturing	412	98,104,405	5,040,534	402	97,209,991	4,892,444.44
42 Wholesale Trade	229	134,703,611	6,918,094	281	144,852,674	7,259,789.41
44-46 Retail Trade	3,563	1,507,091,021	76,478,705	3,661	1,426,999,586	71,362,999.75
48-49 Transportation & Warehousing	164	47,013,589	2,418,152	176	32,215,193	1,594,522.41
51 Information	89	158,525,500	8,107,789	118	145,745,825	7,287,286.72
52 Finance & Insurance	64	1,436,205	64,774	70	828,117	41,405.85
53 Real Estate & Rental & Leasing	93	31,344,682	1,596,192	83	44,654,142	2,232,763.59
54 Professional, Scientific & Technical Serv	432	37,489,829	1,894,001	429	49,051,783	2,482,941.61
55 Management of Companies & Enterprises	D	D	D	D	D	D
56 Admin, Support, Waste Mgt/Remed Serv	430	60,963,980	3,245,175	399	57,370,750	2,904,037.60
61 Educational Services	55	32,794,587	1,658,664	50	30,200,456	1,509,980.58
62 Health Care & Social Assistance	205	6,114,421	313,343	206	3,932,808	196,635.68
71 Arts, Entertainment & Recreation	163	54,688,590	2,788,167	153	53,226,638	2,642,056.11
72 Accommodation & Food Services	702	353,297,686	18,111,865	699	336,002,593	16,858,285.08
81 Other Services	1,437	91,585,886	4,723,908	1,357	86,410,342	4,345,830.10
92 Public Administration	44	2,175,075	110,929	50	2,038,867	101,943.35
99 Unclassified	107	8,026,594	414,232	80	2,189,427	109,471.41
Total	8,608	\$2,864,930,447	\$146,334,719	8,590	\$2,766,364,490	\$138,519,523.88
Lincoln						
11 Agriculture, Forestry, Fishing & Hunting	30	\$412,485	\$20,782.73	25	\$442,423	\$22,119.15
22 Utilities	D	D	D	D	D	D
23 Construction	79	7,501,204	383,598.61	71	7,801,977	389,790.39
31-33 Manufacturing	25	2,366,347	134,158.36	29	2,527,284	126,364.20
42 Wholesale Trade	48	13,414,666	685,286.85	50	14,267,414	713,381.85
44-46 Retail Trade	578	177,662,965	9,129,738.37	601	178,293,955	8,899,798.94
48-49 Transportation & Warehousing	32	2,136,604	110,859.18	35	1,420,380	71,019.00
51 Information	18	16,881,090	867,471.50	24	15,530,253	776,512.75
52 Finance & Insurance	10	27,880	1,444.53	14	149,664	7,483.50
53 Real Estate & Rental & Leasing	14	2,618,783	134,302.19	15	2,801,414	140,102.13
54 Professional, Scientific & Technical Serv	44	2,031,181	103,873.36	40	2,293,045	114,652.01
56 Admin, Support, Waste Mgt & Remed Serv	72	4,854,410	250,409.37	53	3,460,656	173,001.19
61 Educational Services	10	78,171	3,964.98	D	D	D
62 Health Care & Social Assistance	29	308,549	15,855.90	34	346,943	17,347.16
71 Arts, Entertainment & Recreation	27	3,748,679	190,703.85	21	3,082,847	154,142.48
72 Accommodation & Food Services	124	49,217,183	2,515,218.20	124	46,402,189	2,319,816.23
81 Other Services	267	19,199,866	992,264.69	249	13,738,867	686,879.21
92 Public Administration	13	1,122,860	57,172.02	14	1,040,059	52,001.97
99 Unclassified	19	664,114	17,543.68	19	573,687	18,370.58
Total	1,444	\$331,388,269	\$16,963,077.07	1,442	\$318,818,118	\$15,944,838.90

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX
Logan						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	11	\$966,048	\$49,554.68	14	\$1,050,148	\$52,506.13
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	10	186,935	9,544.54	13	137,921	6,896.13
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	49	\$1,758,944	\$90,000.37	53	\$1,682,548	\$84,127.40
Loup						
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	12	\$280,346	\$14,333.07	17	\$197,289	\$9,907.75
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	35	\$527,409	\$26,936.96	40	\$337,481	\$16,874.05
Madison						
11 Agriculture, Forestry, Fishing & Hunting	30	\$964,407	\$49,313.01	33	\$806,327	\$40,315.98
22 Utilities	13	42,729,938	2,185,169.90	13	42,804,956	2,140,247.80
23 Construction	73	5,956,320	296,697.26	66	5,888,434	294,950.87
31-33 Manufacturing	67	5,412,826	277,571.91	70	6,691,343	334,611.89
42 Wholesale Trade	53	27,886,358	1,430,378.19	62	30,296,624	1,515,870.09
44-46 Retail Trade	663	249,482,509	12,829,460.51	650	246,040,348	12,309,344.88
48-49 Transportation & Warehousing	58	720,790	36,919.31	71	628,731	31,436.59
51 Information	19	8,596,549	441,774.33	18	9,380,224	469,236.96
52 Finance & Insurance	15	457,784	23,397.33	14	432,584	21,629.20
53 Real Estate & Rental & Leasing	13	1,272,624	65,452.24	23	1,614,283	80,688.11
54 Professional, Scientific & Technical Serv	26	1,626,684	98,097.65	30	1,788,130	89,774.44
56 Admin, Support, Waste Mgt & Remed Serv	54	7,068,879	363,285.05	63	6,826,834	341,342.01
61 Educational Services	10	1,137,549	57,374.07	11	1,009,744	50,487.21
62 Health Care & Social Assistance	45	766,841	39,430.38	47	703,147	35,157.46
71 Arts, Entertainment & Recreation	28	10,046,601	514,752.11	29	8,717,205	435,517.83
72 Accommodation & Food Services	120	39,392,437	2,021,230.30	125	38,714,317	1,938,875.57
81 Other Services	285	19,669,211	1,011,600.57	287	15,303,702	765,394.44
92 Public Administration	12	4,457,162	228,238.92	12	4,307,655	215,383.35
99 Unclassified	24	35,841	1,827.89	26	33,534	1,676.70
Total	1,610	\$427,702,130	\$21,972,500.59	1,655	\$422,252,507	\$21,120,012.38
McPherson						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
44-46 Retail Trade	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	31	\$388,887	\$19,906.40	31	\$287,183	\$14,359.15
Merrick						
11 Agriculture, Forestry, Fishing & Hunting	18	\$292,525	\$14,907.26	25	\$916,291	\$45,813.43
22 Utilities	D	D	D	D	D	D
23 Construction	10	566,641	28,841.29	12	552,873	27,643.83
31-33 Manufacturing	15	1,567,278	79,967.60	18	1,646,775	82,338.18
42 Wholesale Trade	15	2,063,711	105,808.70	15	1,941,185	97,059.25
44-46 Retail Trade	161	12,722,084	652,709.70	162	13,654,766	682,481.72
48-49 Transportation & Warehousing	16	22,969	1,172.39	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	22	239,166	12,255.18	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	876,699	44,220.55	10	795,724	39,996.73
72 Accommodation & Food Services	28	3,963,425	202,580.36	26	4,109,409	205,263.02
81 Other Services	71	2,256,452	115,220.54	66	1,824,752	90,366.21
92 Public Administration	D	D	D	D	D	D
99 Unclassified	13	980,204	50,023.11	D	D	D
Total	411	\$31,365,824	\$1,603,711.31	398	\$31,905,012	\$1,595,250.60

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME		2002	2002	2001	2001	2001
BUSINESS CLASSIFICATION CODE	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX
Morrill						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	10	\$228,706	\$11,435.30
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	12	\$802,252	\$41,131.92	13	976,275	48,390.82
44-46 Retail Trade	90	6,886,039	352,934.81	100	6,395,941	319,774.12
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	10	845,437	42,271.95
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	28	2,513,265	127,768.46	30	2,355,136	117,920.38
81 Other Services	35	2,020,433	103,390.52	37	1,903,377	95,164.34
92 Public Administration	D	D	D	D	D	D
Total	234	\$20,425,312	\$1,042,464.42	254	\$19,788,131	\$989,564.02
Nance						
11 Agriculture, Forestry, Fishing & Hunting	11	\$160,688	\$8,163.77	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	60	3,314,206	170,513.95	64	\$3,406,122	\$170,029.25
48-49 Transportation & Warehousing	D	D	D	11	130,491	6,524.55
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	20	1,556,815	79,811.56	21	1,490,641	74,531.51
81 Other Services	39	1,090,528	56,059.15	43	1,083,191	54,159.71
92 Public Administration	D	D	D	D	D	D
99 Unclassified	10	71,079	3,641.36	D	D	D
Total	193	\$11,925,916	\$618,047.88	214	\$11,697,812	\$584,890.60
Nemaha						
11 Agriculture, Forestry, Fishing & Hunting	10	\$28,743	\$1,463.05	10	\$34,199	\$1,709.96
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	12	2,460,886	125,924.19	13	1,826,562	91,328.15
42 Wholesale Trade	13	2,214,650	113,213.99	13	2,331,148	116,505.17
44-46 Retail Trade	123	15,373,710	788,937.72	134	16,121,120	805,776.14
48-49 Transportation & Warehousing	D	D	D	11	291,251	14,562.55
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	16	814,195	41,789.35	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	367,145	18,811.30	D	D	D
72 Accommodation & Food Services	42	3,644,222	186,503.80	39	3,762,425	187,631.40
81 Other Services	58	1,708,947	94,867.75	71	1,863,753	94,296.39
92 Public Administration	D	D	D	D	D	D
Total	341	\$33,440,293	\$1,710,041.17	366	\$33,990,286	\$1,701,682.03
Nuckolls						
11 Agriculture, Forestry, Fishing & Hunting	15	\$343,461	\$17,591.51	16	\$365,804	\$18,290.20
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	117	11,240,193	576,391.23	124	12,047,265	601,277.24
48-49 Transportation & Warehousing	D	D	D	14	0	0.00
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	19	2,502,075	128,155.28	20	2,559,023	127,262.70
81 Other Services	81	3,250,562	166,494.59	89	2,969,006	148,450.45
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	293	\$29,400,877	\$1,502,325.65	320	\$30,701,871	\$1,538,095.61

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX
Otoe						
11 Agriculture, Forestry, Fishing & Hunting	25	\$300,652	\$15,259.80	25	\$519,313	\$25,965.26
22 Utilities	D	D	D	D	D	D
23 Construction	24	2,629,145	133,203.54	22	2,497,285	124,854.20
31-33 Manufacturing	30	6,173,652	309,986.37	31	6,483,513	330,574.98
42 Wholesale Trade	22	3,149,989	160,957.99	25	3,147,134	157,723.22
44-46 Retail Trade	262	40,779,517	2,085,360.67	269	41,094,485	2,054,675.68
48-49 Transportation & Warehousing	21	131,355	7,018.96	19	119,841	5,992.12
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	38	1,831,684	91,197.48	26	1,918,404	95,918.85
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	16	5,828,186	298,887.89	12	6,179,503	308,969.78
72 Accommodation & Food Services	62	11,325,161	578,898.82	67	11,715,518	585,775.46
81 Other Services	103	3,946,816	205,598.13	112	3,583,091	179,153.92
92 Public Administration	10	1,047,682	53,651.36	10	997,113	49,765.20
99 Unclassified	16	1,095,389	52,698.77	16	2,089,141	101,858.63
Total	676	\$95,963,946	\$4,908,406.77	669	\$95,824,974	\$4,794,579.70
Pawnee						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	10	\$71,935	\$3,596.75
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	48	\$2,115,644	\$107,947.39	50	2,086,001	104,120.76
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	12	1,093,691	55,988.33	14	1,085,375	55,668.72
81 Other Services	44	861,735	44,136.27	44	717,602	35,553.52
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	161	\$6,771,856	\$346,909.39	169	\$6,570,616	\$331,080.80
Perkins						
11 Agriculture, Forestry, Fishing & Hunting	11	\$12,874	\$667.75	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	12	4,169,563	215,841.08	16	\$3,091,089	\$154,555.25
31-33 Manufacturing	D	D	D	10	158,644	7,912.32
42 Wholesale Trade	16	1,451,891	74,012.96	16	1,355,285	62,015.35
44-46 Retail Trade	59	4,658,065	237,874.43	67	5,171,211	258,560.70
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	16	740,835	37,926.92	16	856,498	42,821.42
81 Other Services	33	2,759,739	139,923.66	38	2,722,513	136,125.96
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	196	\$19,949,968	\$1,018,769.51	211	\$18,954,248	\$941,963.40
Phelps						
11 Agriculture, Forestry, Fishing & Hunting	14	\$2,395,594	\$121,940.58	15	\$2,660,118	\$133,032.90
22 Utilities	D	D	D	D	D	D
23 Construction	13	1,666,636	86,212.98	15	1,152,243	57,612.11
31-33 Manufacturing	25	401,514	20,739.15	25	367,998	18,322.26
42 Wholesale Trade	22	5,951,860	305,757.85	20	6,289,331	314,466.16
44-46 Retail Trade	171	23,033,408	1,179,712.77	192	26,118,207	1,305,775.13
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	25	1,270,095	64,367.67	24	1,247,038	62,351.91
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	35	6,758,551	345,491.30	38	6,386,962	319,347.99
81 Other Services	117	5,112,268	261,752.39	111	4,861,905	243,110.45
92 Public Administration	D	D	D	D	D	D
Total	486	\$58,095,233	\$2,968,185.73	502	\$60,098,454	\$3,004,922.70

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME		2002	2002	2002	2001	2001	2001
BUSINESS CLASSIFICATION CODE	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX	
Pierce							
11 Agriculture, Forestry, Fishing & Hunting	16	\$237,648	\$12,660.83	21	\$261,315	\$21,853.08	
21 Mining	D	D	D	D	D	D	
22 Utilities	D	D	D	D	D	D	
23 Construction	11	1,876,962	92,514.76	11	987,954	50,479.83	
31-33 Manufacturing	13	2,271,551	116,451.55	13	1,907,086	95,354.30	
42 Wholesale Trade	12	1,090,891	55,386.28	13	1,070,794	53,541.83	
44-46 Retail Trade	121	9,151,862	471,186.02	120	8,560,540	427,261.22	
48-49 Transportation & Warehousing	13	10,801	547.85	10	15,769	788.45	
51 Information	D	D	D	D	D	D	
52 Finance & Insurance	D	D	D	D	D	D	
53 Real Estate & Rental & Leasing	D	D	D	D	D	D	
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D	
56 Admin, Support, Waste Mgt & Remed Serv	11	201,982	10,334.11	D	D	D	
62 Health Care & Social Assistance	D	D	D	D	D	D	
71 Arts, Entertainment & Recreation	D	D	D	D	D	D	
72 Accommodation & Food Services	25	2,068,598	107,476.09	29	1,911,960	95,109.83	
81 Other Services	72	1,748,394	89,225.67	75	2,003,761	98,985.72	
92 Public Administration	D	D	D	D	D	D	
Total	340	\$25,731,518	\$1,318,366.22	341	\$23,718,182	\$1,186,991.21	
Platte							
11 Agriculture, Forestry, Fishing & Hunting	31	\$2,277,625	\$116,394.17	36	\$1,857,412	\$92,951.12	
21 Mining	D	D	D	D	D	D	
22 Utilities	10	17,539,362	866,214.10	10	26,629,304	1,331,465.22	
23 Construction	59	9,680,669	494,411.41	53	10,891,118	544,347.16	
31-33 Manufacturing	91	12,461,014	638,489.48	97	10,127,134	505,171.52	
42 Wholesale Trade	55	12,762,892	652,216.38	59	13,447,339	672,370.15	
44-46 Retail Trade	497	138,953,422	7,136,108.01	517	138,820,431	6,946,061.25	
48-49 Transportation & Warehousing	37	2,350,115	120,468.43	58	1,966,353	98,317.67	
51 Information	10	5,353,525	275,198.17	10	3,510,130	175,506.50	
52 Finance & Insurance	D	D	D	D	D	D	
53 Real Estate & Rental & Leasing	10	905,191	46,228.71	D	D	D	
54 Professional, Scientific & Technical Serv	26	1,296,115	66,631.54	39	1,543,974	77,653.05	
56 Admin, Support, Waste Mgt & Remed Serv	72	6,469,269	331,467.00	38	6,142,965	307,049.11	
61 Educational Services	D	D	D	D	D	D	
62 Health Care & Social Assistance	22	381,309	19,491.76	23	411,629	20,581.46	
71 Arts, Entertainment & Recreation	24	3,708,400	194,230.02	20	3,401,724	170,731.47	
72 Accommodation & Food Services	113	32,952,063	1,691,991.28	113	33,546,202	1,682,196.20	
81 Other Services	228	16,669,577	860,437.86	229	16,320,328	816,461.54	
92 Public Administration	10	246,536	12,608.88	11	256,797	12,839.85	
99 Unclassified	26	3,515,698	199,184.42	23	2,530,207	120,847.77	
Total	1,337	\$277,012,194	\$14,171,782.08	1,362	\$272,984,323	\$13,665,459.65	
Polk							
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D	
21 Mining	D	D	D	D	D	D	
22 Utilities	D	D	D	D	D	D	
23 Construction	12	\$457,314	\$23,408.65	10	\$518,029	\$25,901.98	
31-33 Manufacturing	10	1,014,603	53,404.28	D	D	D	
42 Wholesale Trade	19	3,994,325	203,855.63	17	4,098,569	204,928.80	
44-46 Retail Trade	101	4,680,712	240,642.97	105	4,800,706	240,035.81	
51 Information	D	D	D	D	D	D	
52 Finance & Insurance	D	D	D	D	D	D	
53 Real Estate & Rental & Leasing	D	D	D	D	D	D	
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D	
56 Admin, Support, Waste Mgt & Remed Serv	11	1,839,370	94,076.84	D	D	D	
62 Health Care & Social Assistance	D	D	D	D	D	D	
71 Arts, Entertainment & Recreation	D	D	D	D	D	D	
72 Accommodation & Food Services	24	2,066,049	105,762.51	22	1,912,710	96,666.34	
81 Other Services	54	1,349,050	69,244.58	62	1,547,713	77,435.41	
92 Public Administration	D	D	D	D	D	D	
99 Unclassified	D	D	D	D	D	D	
Total	284	\$24,268,712	\$1,243,903.37	297	\$24,968,714	\$1,249,455.67	
Red Willow							
11 Agriculture, Forestry, Fishing & Hunting	16	\$821,067	\$41,488.26	19	\$910,297	\$45,514.43	
21 Mining	D	D	D	D	D	D	
22 Utilities	D	D	D	D	D	D	
23 Construction	23	1,170,969	59,839.77	27	1,651,331	82,565.23	
31-33 Manufacturing	22	1,242,737	64,249.50	25	1,337,184	66,859.35	
42 Wholesale Trade	22	6,507,038	333,175.05	23	7,110,078	355,504.03	
44-46 Retail Trade	245	72,147,550	3,706,910.98	266	74,803,596	3,742,017.25	
48-49 Transportation & Warehousing	D	D	D	D	D	D	
51 Information	10	3,825,705	196,185.84	10	3,477,937	173,896.83	
53 Real Estate & Rental & Leasing	D	D	D	D	D	D	
54 Professional, Scientific & Technical Serv	12	284,357	14,501.00	16	847,164	42,358.25	
56 Admin, Support, Waste Mgt & Remed Serv	29	1,554,066	79,759.78	27	1,530,307	75,688.13	
61 Educational Services	D	D	D	D	D	D	
62 Health Care & Social Assistance	12	103,089	5,296.55	11	88,430	4,420.87	
71 Arts, Entertainment & Recreation	12	598,227	30,315.07	12	892,722	44,636.12	
72 Accommodation & Food Services	45	12,866,815	681,496.24	45	12,195,154	612,888.33	
81 Other Services	91	3,522,775	181,236.44	99	3,447,634	172,377.43	
92 Public Administration	D	D	D	D	D	D	
99 Unclassified	15	1,091,957	56,025.56	D	D	D	
Total	590	\$126,344,247	\$6,459,499.36	621	\$126,165,559	\$6,308,139.02	

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME	2002	2002	2002	2001	2001	2001
BUSINESS CLASSIFICATION CODE	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX
Richardson						
11 Agriculture, Forestry, Fishing & Hunting	17	\$442,608	\$22,588.46	17	\$457,174	\$22,858.71
22 Utilities	D	D	D	D	D	D
23 Construction	13	926,462	47,450.54	13	909,247	45,462.35
31-33 Manufacturing	14	645,707	32,728.80	16	799,227	39,674.23
42 Wholesale Trade	21	3,729,233	190,973.56	19	3,728,656	186,216.45
44-46 Retail Trade	156	17,190,217	882,934.51	170	17,859,749	892,365.60
48-49 Transportation & Warehousing	18	294,782	15,316.86	26	534,491	26,744.50
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	19	580,853	29,922.01	14	618,141	30,906.06
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	346,240	17,627.98	10	286,339	14,317.89
72 Accommodation & Food Services	46	4,089,425	211,943.70	48	4,248,378	216,954.68
81 Other Services	102	2,980,299	152,744.80	104	2,638,040	135,799.37
92 Public Administration	D	D	D	D	D	D
Total	458	\$38,202,544	\$1,957,436.03	480	\$39,825,754	\$2,000,887.70
Rock						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	10	\$126,229	\$6,311.45
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	42	\$2,308,477	\$118,350.64	42	2,422,811	121,140.11
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	12	597,130	30,263.64	12	569,622	28,479.02
81 Other Services	27	691,339	35,278.66	29	746,558	37,004.85
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	124	\$6,465,379	\$330,082.88	130	\$6,331,329	\$316,566.45
Saline						
11 Agriculture, Forestry, Fishing & Hunting	26	\$697,106	\$35,717.05	31	\$608,770	\$30,438.69
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	17	529,948	27,359.98	16	1,644,201	82,205.67
31-33 Manufacturing	17	388,431	58,921.82	17	211,089	10,557.24
42 Wholesale Trade	21	1,929,670	98,334.96	23	1,886,864	94,343.16
44-46 Retail Trade	248	26,063,592	1,335,954.26	244	26,148,679	1,307,316.74
48-49 Transportation & Warehousing	16	202,879	10,957.13	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	10	164,980	8,328.23	13	251,400	12,570.01
56 Admin, Support, Waste Mgt & Remed Serv	13	514,863	26,363.88	13	533,457	26,672.05
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	145,681	7,662.86	10	78,030	3,901.53
71 Arts, Entertainment & Recreation	14	1,525,220	77,800.97	15	1,568,962	78,516.40
72 Accommodation & Food Services	64	9,025,610	469,836.41	67	9,249,250	464,352.83
81 Other Services	117	3,131,996	159,805.55	116	2,998,493	148,992.30
92 Public Administration	11	3,080,802	153,838.29	11	2,954,471	157,617.88
99 Unclassified	12	219,560	11,265.40	15	257,465	12,873.25
Total	616	\$52,852,011	\$2,716,269.95	631	\$54,439,119	\$2,723,980.95
Sarpy						
11 Agriculture, Forestry, Fishing & Hunting	33	\$3,205,566	\$168,667.00	25	\$2,517,694	\$125,884.65
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	10	19,641,249	982,061.44
23 Construction	101	13,487,466	701,390.29	85	12,278,194	613,896.78
31-33 Manufacturing	76	7,316,004	374,588.87	76	6,715,911	335,779.99
42 Wholesale Trade	51	50,943,362	2,606,332.28	52	54,112,154	2,706,624.89
44-46 Retail Trade	945	358,605,280	18,458,934.30	979	340,168,109	17,010,491.86
48-49 Transportation & Warehousing	54	844,755	43,401.35	46	964,618	48,231.15
51 Information	26	11,256,246	576,156.93	19	13,698,799	684,950.60
52 Finance & Insurance	12	935,472	48,112.57	12	1,727,307	86,365.60
53 Real Estate & Rental & Leasing	22	6,456,409	328,090.38	30	7,638,649	383,065.44
54 Professional, Scientific & Technical Serv	155	6,177,663	317,941.73	118	5,832,907	291,450.19
56 Admin, Support, Waste Mgt/Remed Serv	146	6,089,912	314,557.21	88	4,798,967	240,213.66
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	31	766,219	39,277.52	27	767,432	38,371.65
71 Arts, Entertainment & Recreation	51	18,236,566	930,146.27	47	17,010,943	850,566.82
72 Accommodation & Food Services	226	95,168,738	4,882,959.87	214	87,579,955	4,377,836.02
81 Other Services	343	34,464,243	1,766,403.19	339	30,581,410	1,529,824.81
92 Public Administration	16	5,259,813	267,413.16	13	4,894,225	244,712.06
99 Unclassified	22	6,878,208	309,146.33	21	4,743,788	206,290.91
Total	2,330	\$652,407,666	\$33,556,533.76	2,214	\$625,163,917	\$31,267,257.37

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME		2002	2002	2001	2001	2001
BUSINESS CLASSIFICATION CODE	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX
Saunders						
11 Agriculture, Forestry, Fishing & Hunting	39	\$1,044,231	\$53,477.24	41	\$1,057,782	\$52,888.72
21 Mining	D	D	D	D	D	D
22 Utilities	15	6,621,925	339,254.65	15	6,708,047	333,852.98
23 Construction	42	1,970,782	107,109.85	34	1,501,583	74,962.59
31-33 Manufacturing	30	11,097,748	569,947.72	32	8,716,583	435,830.66
42 Wholesale Trade	27	3,056,032	156,027.17	35	4,708,739	239,150.28
44-46 Retail Trade	335	39,803,473	2,042,539.07	342	39,135,432	1,957,775.47
48-49 Transportation & Warehousing	28	1,766,458	90,232.70	35	1,948,641	97,432.05
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	19	806,159	41,383.25	19	838,142	41,706.90
56 Admin, Support, Waste Mgt & Remed Serv	25	752,529	38,133.11	27	622,959	31,147.33
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	12	3,497,741	177,642.46	13	2,464,369	123,217.73
72 Accommodation & Food Services	69	7,260,337	375,558.97	66	7,317,518	370,420.84
81 Other Services	147	4,577,289	234,712.59	157	3,990,003	198,978.13
92 Public Administration	12	713,136	30,967.44	12	629,330	31,466.50
99 Unclassified	13	125,794	6,453.27	14	143,275	7,164.03
Total	829	\$84,169,181	\$4,322,539.38	862	\$80,659,054	\$4,037,722.70
Scotts Bluff						
11 Agriculture, Forestry, Fishing & Hunting	33	\$5,687,349	\$291,023.88	43	\$6,427,003	\$321,350.39
21 Mining	D	D	D	D	D	D
22 Utilities	13	36,824,378	1,886,254.27	12	34,574,577	1,733,003.44
23 Construction	63	6,264,060	311,622.01	62	5,223,517	263,812.09
31-33 Manufacturing	53	8,105,720	412,266.72	64	8,854,631	442,814.66
42 Wholesale Trade	59	18,199,651	928,012.22	64	18,879,914	943,970.15
44-46 Retail Trade	672	183,893,653	9,473,531.59	689	183,039,777	9,151,118.07
48-49 Transportation & Warehousing	62	549,841	28,335.01	73	458,667	22,933.52
51 Information	28	22,493,247	1,153,156.64	29	19,733,662	986,683.08
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	23	2,589,631	132,738.79	22	2,556,208	127,859.69
54 Professional, Scientific & Technical Serv	38	1,196,267	61,883.01	30	2,411,618	120,580.56
56 Admin, Support, Waste Mgt & Remed Serv	59	6,255,512	315,640.92	58	8,073,756	403,692.08
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	42	1,007,984	51,558.10	37	1,015,761	50,787.25
71 Arts, Entertainment & Recreation	31	2,123,361	108,431.10	29	1,959,973	98,000.27
72 Accommodation & Food Services	161	38,923,490	1,990,089.89	143	37,522,169	1,871,633.78
81 Other Services	295	15,566,416	798,734.92	294	16,816,160	843,051.89
92 Public Administration	12	3,088,414	139,825.62	12	2,970,969	148,548.45
99 Unclassified	28	981,891	50,181.76	28	950,526	47,526.30
Total	1,693	\$354,840,140	\$18,141,578.94	1,717	\$352,280,690	\$17,621,876.69
Seward						
11 Agriculture, Forestry, Fishing & Hunting	22	\$1,340,394	\$68,694.46	21	\$1,223,929	\$61,194.52
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	21	3,672,530	188,585.01	24	3,729,697	186,504.95
31-33 Manufacturing	26	1,404,286	71,794.85	32	1,306,848	65,342.68
42 Wholesale Trade	23	1,865,134	94,623.57	26	2,287,875	114,393.74
44-46 Retail Trade	261	33,335,149	1,717,602.98	277	33,781,061	1,687,118.70
48-49 Transportation & Warehousing	23	647,941	34,818.58	24	26,896	1,344.81
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	19	420,535	22,960.96	18	819,780	40,989.09
56 Admin, Support, Waste Mgt & Remed Serv	30	1,215,765	62,659.02	19	1,065,336	53,266.84
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	52	10,424,536	534,231.90	52	10,487,413	518,947.23
81 Other Services	118	4,674,516	236,213.98	126	4,674,991	232,606.73
92 Public Administration	14	4,300,576	219,662.01	14	4,259,671	212,984.06
99 Unclassified	14	545,173	28,910.77	12	543,828	29,461.72
Total	669	\$78,276,659	\$4,006,088.37	685	\$78,224,941	\$3,911,247.05

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME	2002	2002	2002	2001	2001	2001
BUSINESS CLASSIFICATION CODE	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX
Sheridan						
11 Agriculture, Forestry, Fishing & Hunting	13	\$75,525	\$3,917.25	14	\$87,613	\$4,380.63
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	14	416,499	21,517.49	13	370,414	18,520.68
31-33 Manufacturing	12	884,630	45,087.90	13	956,585	47,829.23
42 Wholesale Trade	18	3,368,130	172,031.05	18	3,468,179	173,409.10
44-46 Retail Trade	142	17,153,792	880,935.43	150	17,215,302	860,071.57
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	21	573,450	29,466.95	14	581,322	29,154.40
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	41	4,659,477	238,711.96	39	4,883,931	243,501.25
81 Other Services	79	1,849,310	94,821.75	78	2,154,735	107,746.20
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	12	194,219	9,169.71
Total	386	\$34,140,764	\$1,745,963.84	380	\$34,644,548	\$1,731,831.40
Sherman						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	65	\$3,348,239	\$171,356.68	67	\$3,204,602	\$160,230.31
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	16	1,183,544	60,370.07	16	1,181,348	59,068.07
81 Other Services	32	622,681	31,939.97	34	611,445	30,612.28
92 Public Administration	D	D	D	D	D	D
Total	166	\$7,727,344	\$394,928.00	168	\$7,860,509	\$393,025.45
Sioux						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	14	\$1,240,047	\$64,104.16	13	\$1,178,009	\$61,280.68
51 Information	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	40	\$1,705,716	\$87,395.62	39	\$1,597,917	\$79,895.85
Stanton						
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	52	\$2,758,377.00	\$142,332.05	49	\$2,618,575	\$130,928.91
48-49 Transportation & Warehousing	10	546,232.00	27,911.56	15	580,215	34,312.75
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	29	616,180.00	31,711.19	32	603,328	30,166.60
92 Public Administration	D	D	D	D	D	D
Total	158	\$10,797,250.00	\$553,608.89	159	\$10,758,262	\$544,715.10

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX
Thayer						
11 Agriculture, Forestry, Fishing & Hunting	16	\$729,185	\$37,290.96	20	\$659,162	\$32,958.28
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	21	426,785	21,705.05	23	457,046	22,852.31
31-33 Manufacturing	18	622,238	31,798.72	16	682,421	34,121.12
42 Wholesale Trade	21	2,167,337	110,439.42	26	2,499,526	124,976.44
44-46 Retail Trade	128	7,987,389	412,984.71	140	8,467,017	423,284.48
48-49 Transportation & Warehousing	15	110,301	5,649.45	21	116,361	5,818.08
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	11	347,939	17,888.31	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	30	2,321,452	109,954.58	31	2,617,520	132,619.16
81 Other Services	70	2,660,888	136,209.40	78	2,169,622	107,969.83
92 Public Administration	15	2,320,295	118,396.69	13	2,125,056	106,252.91
99 Unclassified	D	D	D	D	D	D
Total	387	\$24,994,906	\$1,277,424.33	415	\$24,996,148	\$1,258,591.40
Thomas						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	11	\$251,385	\$12,924.73	11	\$410,971	\$20,128.55
31-33 Manufacturing	D	D	D	D	D	D
44-46 Retail Trade	20	1,153,311	59,199.63	27	1,180,018	59,206.50
48-49 Transportation & Warehousing	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	10	972,793	49,663.61	10	922,929	46,711.20
81 Other Services	15	460,833	23,533.23	16	450,373	22,518.26
92 Public Administration	D	D	D	D	D	D
Total	78	\$3,593,570	\$183,838.30	86	\$3,754,114	\$187,913.20
Thurston						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	63	\$4,654,345	\$239,105.75	67	\$4,849,438	\$241,053.99
48-49 Transportation & Warehousing	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	11	1,014,496	52,568.05	11	968,200	48,669.98
81 Other Services	34	995,837	51,275.27	30	923,040	46,088.13
92 Public Administration	D	D	D	D	D	D
Total	167	\$11,301,990	\$579,563.64	168	\$11,609,311	\$580,725.55
Valley						
11 Agriculture, Forestry, Fishing & Hunting	13	\$1,884,186	\$96,273.13	12	\$286,943	\$14,347.16
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	13	817,957	43,105.09	12	904,271	45,213.57
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	10	821,196	41,059.80
44-46 Retail Trade	104	15,055,071	768,490.62	106	13,506,920	675,286.85
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	19	581,928	29,825.65	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	27	2,993,430	153,064.02	24	3,010,248	150,445.85
81 Other Services	54	1,677,804	86,015.18	55	2,020,039	101,003.59
92 Public Administration	D	D	D	D	D	D
99 Unclassified	11	519,349	26,390.28	D	D	D
Total	289	\$29,897,550	\$1,527,653.37	276	\$29,214,626	\$1,460,731.30

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME	2002	2002	2002	2001	2001	2001
BUSINESS CLASSIFICATION CODE	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX	COUNT	NET TAXABLE SALES	NEBRASKA SALES TAX
Washington						
11 Agriculture, Forestry, Fishing & Hunting	18	\$526,823	\$26,730.04	22	\$543,221	\$27,161.10
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	20	654,597	34,292.53	22	559,334	27,449.35
31-33 Manufacturing	34	3,651,380	187,223.78	32	2,746,311	137,315.83
42 Wholesale Trade	20	5,610,579	288,318.12	24	7,017,773	350,922.93
44-46 Retail Trade	220	42,287,848	2,170,298.34	219	44,187,953	2,209,261.33
48-49 Transportation & Warehousing	27	20,975	1,071.63	23	19,976	998.80
51 Information	14	24,173,493	1,239,043.49	11	23,084,927	1,154,246.54
53 Real Estate & Rental & Leasing	D	D	D	10	1,751,521	87,576.05
54 Professional, Scientific & Technical Serv	36	1,061,832	54,887.89	27	1,288,684	64,434.45
56 Admin, Support, Waste Mgt & Remed Serv	27	2,136,690	109,275.69	26	1,950,384	97,519.33
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	13	813,861	41,811.12	14	636,246	31,811.95
72 Accommodation & Food Services	45	9,740,288	500,031.19	47	9,483,307	477,801.39
81 Other Services	91	3,279,588	169,089.27	82	2,778,611	138,936.71
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	606	\$100,003,258	\$5,124,691.31	591	\$101,984,856	\$5,102,842.80
Wayne						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	10	\$251,186	\$12,426.03
22 Utilities	D	D	D	D	D	D
23 Construction	13	\$794,070	\$40,692.20	17	1,081,198	56,240.89
31-33 Manufacturing	12	604,162	31,059.32	14	591,831	29,591.60
42 Wholesale Trade	11	1,512,922	77,445.70	12	1,646,284	82,314.24
44-46 Retail Trade	143	22,908,795	1,173,303.11	147	21,437,234	1,071,037.86
48-49 Transportation & Warehousing	D	D	D	10	1,988,433	99,421.65
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	16	274,759	14,097.61	16	304,248	15,213.25
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	34	6,823,094	349,243.65	35	6,997,734	351,669.36
81 Other Services	64	4,066,151	207,785.44	76	2,628,004	131,400.85
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	346	\$53,067,123	\$2,714,985.76	377	\$50,441,436	\$2,525,752.80
Webster						
11 Agriculture, Forestry, Fishing & Hunting	11	\$65,246	\$3,307.89	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	12	305,966	15,720.35	11	\$281,188	\$14,059.25
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	16	920,223	47,207.87	15	744,367	37,218.56
44-46 Retail Trade	64	5,354,976	274,062.97	73	5,373,126	267,791.47
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	359,567	18,081.45	10	290,303	14,515.25
72 Accommodation & Food Services	20	1,396,009	71,530.37	24	1,330,650	67,882.53
81 Other Services	42	1,272,540	65,346.27	45	1,243,977	62,198.86
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	221	\$16,378,465	\$836,763.08	231	\$15,877,503	\$795,225.15
Wheeler						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	19	\$395,384	\$20,243.90	18	\$379,499	\$18,972.25
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	58	\$1,422,092	\$72,870.36	58	\$1,191,452	\$63,322.60

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX	2001 COUNT	2001 NET TAXABLE SALES	2001 NEBRASKA SALES TAX
York						
11 Agriculture, Forestry, Fishing & Hunting	22	\$912,490	\$46,528.06	25	\$888,265	\$44,413.30
22 Utilities	D	D	D	D	D	D
23 Construction	30	4,512,084	230,478.56	34	4,151,644	207,432.87
31-33 Manufacturing	37	2,328,483	119,120.97	40	2,526,457	126,322.90
42 Wholesale Trade	32	7,009,126	358,340.06	41	6,680,240	334,012.21
44-46 Retail Trade	260	53,633,947	2,868,479.00	273	52,652,638	2,641,386.23
48-49 Transportation & Warehousing	31	158,191	8,042.69	35	111,981	5,514.41
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	13	652,606	33,978.74	15	648,241	32,412.02
56 Admin, Support, Waste Mgt & Remed Serv	32	10,324,719	529,305.77	25	9,202,059	460,103.07
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	569,946	29,226.92	11	585,407	29,270.35
71 Arts, Entertainment & Recreation	10	1,103,990	56,439.69	11	1,042,023	54,039.29
72 Accommodation & Food Services	54	20,720,186	1,062,629.59	52	20,426,407	1,023,942.92
81 Other Services	164	9,354,956	480,859.25	171	9,435,084	472,003.46
92 Public Administration	D	D	D	D	D	D
99 Unclassified	18	1,590,139	76,517.28	15	1,668,694	82,223.15
Total	749	\$140,195,582	\$7,172,526.61	781	\$135,867,620	\$6,796,006.00
County Totals						
11 Agriculture, Forestry, Fishing & Hunting	1,340	\$52,550,800	\$2,692,792.85	1,470	\$66,596,762	\$3,331,040.25
21 Mining	142	35,370,917	1,823,200.06	139	31,981,446	1,599,420.84
22 Utilities	544	1,497,042,498	76,518,999.84	533	1,508,775,936	75,442,610.00
23 Construction	2,603	288,544,394	14,914,859.63	2,494	283,093,824	13,941,095.99
31 Manufacturing - Food Products	463	36,798,745	1,935,476.98	479	33,209,487	1,652,668.90
32 Manufacturing - Wood Products	866	259,387,834	13,294,298.17	997	231,692,291	11,641,371.28
33 Manufacturing - Metal Products	1,228	204,641,515	10,756,401.12	1,210	203,374,427	10,172,077.75
42 Wholesale Trade	2,421	1,077,158,381	55,186,772.78	2,987	1,109,751,692	55,554,437.97
44 Retail Trade	10,466	3,958,258,307	203,511,656.35	9,416	3,952,769,372	197,659,698.22
45 Retail Trade	6,892	2,751,949,319	142,074,919.91	6,760	2,713,258,862	138,449,621.78
46 Retail Trade - Unclassifiable	8,355	1,129,215,160	54,921,928.09	9,163	975,882,542	49,086,298.64
48 Transportation	1,684	70,177,193	3,590,462.82	1,955	67,533,982	3,365,528.97
49 Warehousing	55	656,465	34,544.99	60	1,017,805	50,891.01
51 Information	712	804,499,303	41,157,253.99	867	947,676,337	47,393,863.13
52 Finance & Insurance	497	74,880,401	3,833,941.09	511	79,960,597	4,147,837.70
53 Real Estate & Rental & Leasing	804	121,692,432	6,220,393.69	768	194,128,190	9,524,166.26
54 Professional, Scientific & Tech Serv	2,473	309,673,729	15,880,041.83	2,509	316,095,781	15,181,216.05
55 Management of Cos & Enterprises	31	283,502	14,310.68	30	271,507	13,575.48
56 Adm, Support, Waste Mgt/Remed Serv	2,489	342,678,318	17,682,488.00	2,443	309,900,131	15,701,331.88
61 Educational Services	291	59,154,826	3,003,873.47	428	53,698,035	2,686,546.04
62 Health Care & Social Assistance	1,196	32,058,754	1,668,343.11	1,200	29,080,231	1,454,234.39
71 Arts, Entertainment & Recreation	1,204	274,088,457	14,018,886.12	1,082	247,841,237	12,414,802.86
72 Accommodation & Food Services	5,963	1,930,357,368	98,899,499.07	5,824	1,866,413,332	93,781,745.75
81 Other Services	11,152	704,108,445	36,192,577.73	11,117	625,020,161	33,316,294.96
92 Public Administration	667	108,668,267	5,542,081.62	667	102,147,830	5,378,967.18
99 Unclassified	364	16,946,403	881,417.60	640	44,244,163	2,024,182.08
County Totals	64,902	\$16,140,841,733	\$826,251,421.59	65,749	\$15,995,415,960	\$804,965,525.36
Non Nebraska	12,758	2,359,053,663	125,384,952.61	12,843	2,164,624,099	105,479,334.44
Nebraska Total	77,660	\$18,499,895,396	\$951,636,374.20	78,592	\$18,160,040,059	\$910,444,859.80

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 4 — City Sales and Use Tax Returned to Municipalities¹

	2002	2001	NET CHANGE	PERCENT CHANGE		2002	2001	NET CHANGE	PERCENT CHANGE
Ainsworth	\$210,152	\$207,823	\$2,328	1.12%	Lexington	\$1,392,787	\$1,355,912	\$36,874	2.72%
Albion	211,804	203,029	8,775	4.32	Lincoln	47,934,728	44,498,769	3,435,959	7.72
Alliance	1,063,834	4,142	1,059,692	25584.13	Louisville	86,502	51,144	35,358	69.13
Alma	119,294	124,164	(4,870)	-3.92	Loup City	80,245	81,992	(1,747)	-2.13
Ashland	191,084	198,006	(6,922)	-3.50	Lyons	97,738	71,883	25,855	35.97
Atkinson	67,604	66,985	619	0.92	Madison	144,341	26,433	117,908	446.06
Auburn	355,580	352,861	2,719	0.77	McCook	1,256,560	1,241,723	14,838	1.19
Bassett	63,762	58,319	5,444	9.33	Milford	132,665	132,731	(66)	-0.05
Bayard	68,657	71,771	(3,114)	-4.34	Minden	299,743	254,125	45,618	17.95
Beatrice	2,442,637	2,470,802	(28,164)	-1.14	Mitchell	101,583	98,084	3,499	3.57
Bellevue	7,237,650	7,051,369	186,281	2.64	Nebraska City	1,339,271	1,349,189	(9,918)	-0.74
Bennington	125,678	104,452	21,227	20.32	Neligh	156,197	145,737	10,461	7.18
Bertrand	5,220		5,220		Nelson	44,650	35,926	8,724	24.28
Big Springs	37,817	28,869	8,948	30.99	Newman Grove	69,682	62,323	7,359	11.81
Blair	940,953	944,872	(3,919)	-0.41	Niobrara	42,892	38,417	4,475	11.65
Bloomfield	97,415	102,224	(4,809)	-4.70	Norfolk	4,175,935	4,074,977	100,958	2.48
Blue Hill	69,471	71,224	(1,753)	-2.46	North Bend	96,779	90,055	6,724	7.47
Bridgeport	146,826	141,036	5,790	4.10	North Platte	5,339,636	4,955,074	384,562	7.76
Broken Bow	508,073	462,005	46,067	9.97	O'Neill	477,969	455,199	22,770	5.00
Cedar Rapids	28,109		28,109		Oakland	96,074	103,864	(7,790)	-7.50
Central City	256,373	272,934	(16,561)	-6.07	Odell	19,751	23,354	(3,603)	-15.43
Ceresco	144,099	111,432	32,667	29.32	Ogallala	1,142,680	1,125,108	17,571	1.56
Chadron	732,429	804,815	(72,386)	-8.99	Omaha	97,624,216	94,133,713	3,490,503	3.71
Chappell	80,345	78,878	1,467	1.86	Ord	248,159		248,159	
Columbus	4,157,434	3,783,442	373,992	9.88	Oshkosh	112,861	106,534	6,327	5.94
Cortland	4,637		4,637		Osmond	49,472		49,472	
Cozad	582,745	598,568	(15,823)	-2.64	Oxford	64,736	65,746	(1,010)	-1.54
Crawford	165,916	163,144	2,772	1.70	Papillion	2,459,483	2,294,185	165,299	7.21
Creighton	99,176	99,069	107	0.11	Peru	33,718	34,189	(471)	-1.38
Crete	600,720	488,917	111,803	22.87	Plainview	110,870	87,069	23,801	27.34
Curtis	10	16	(6)	-37.25	Plattsmouth	104,889		104,889	
David City	226,017	223,526	2,491	1.11	Plymouth	46,247	46,012	235	0.51
Diller	26,547	24,437	2,109	8.63	Ravenna	187,664	105,258	82,406	78.29
Douglas	29,022	32,578	(3,556)	-10.91	Red Cloud	96,417	92,767	3,650	3.94
Eagle	60,301	61,405	(1,103)	-1.80	Republican City	24,706	25,580	(873)	-3.41
Edgar	42,484	42,528	(44)	-0.10	Rushville	76,609	74,435	2,174	2.92
Elkhorn	607,805	547,530	60,275	11.01	Schuyler	318,654	313,706	4,949	1.58
Elmwood	19,631	9,864	9,768	99.02	Scottsbluff	4,148,728	4,095,650	53,077	1.30
Eustis	39,198	28,813	10,385	36.04	S Sioux City	1,627,829	1,498,850	128,980	8.61
Fairbury	591,980	604,712	(12,732)	-2.11	Sidney	2,001,871	2,171,125	(169,254)	-7.80
Falls City	390,808	389,725	1,083	0.28	Silver Creek	32,099		32,099	
Fremont	4,626,655	4,607,719	18,936	0.41	Spencer	36,946	28,450	8,496	29.86
Fullerton	94,379	87,772	6,608	7.53	St. Paul	165,300	163,678	1,621	0.99
Genoa	10,466		10,466		Stuart	48,697	31,708	16,989	53.58
Gering	656,284	644,768	11,515	1.79	Superior	219,097	225,607	(6,510)	-2.89
Gibbon	157,848	143,600	14,248	9.92	Sutton	139,806	134,174	5,633	4.20
Gordon	232,492	239,258	(6,766)	-2.83	Syracuse	37,469		37,469	
Gothenburg	542,942	535,867	7,076	1.32	Tecumseh	229,953	225,478	4,474	1.98
Grand Island	7,574,299	7,266,394	307,905	4.24	Tekamah	244,183	250,255	(6,073)	-2.43
Harrison	22,355	24,455	(2,099)	-8.58	Terrytown	48,214	40,087	8,126	20.27
Hastings	3,750,357	4,073,029	(322,672)	-7.92	Tilden	90,946	96,859	(5,913)	-6.10
Hay Springs	62,655	60,708	1,947	3.21	Uehling	15,536	16,357	(821)	-5.02
Hemingford	72,484	64,503	7,982	12.37	Valley	247,837	245,329	2,508	1.02
Henderson	112,758	23,441	89,317	381.02	Verdigre	38,264	34,968	3,296	9.43
Hildreth	22,829	20,829	2,000	9.60	Wahoo	398,911	378,218	20,693	5.47
Holdrege	789,116	646,085	143,031	22.14	Waterloo	95,519	100,389	(4,871)	-4.85
Hubbell	4,780	5,753	(973)	-16.91	Wausa	7,329		7,329	
Jansen	10,009	4,729	5,279	111.62	Wayne	434,922	432,604	2,319	0.54
Kearney	5,052,201	4,686,116	366,086	7.81	Wilber	98,507	104,929	(6,422)	-6.12
Kimball	393,273	419,659	(26,386)	-6.29	Wymore	76,838	78,790	(1,952)	-2.48
LaVista	2,262,662	2,213,879	48,783	2.20	York	2,035,066	2,016,003	19,063	0.95
Lewellen	27,314	31,956	(4,641)	-14.52	Total	\$227,934,434	\$216,851,525	\$11,082,910	5.11%

¹ Amounts actually remitted to municipalities after deducting refunds and the 3% administration fee.

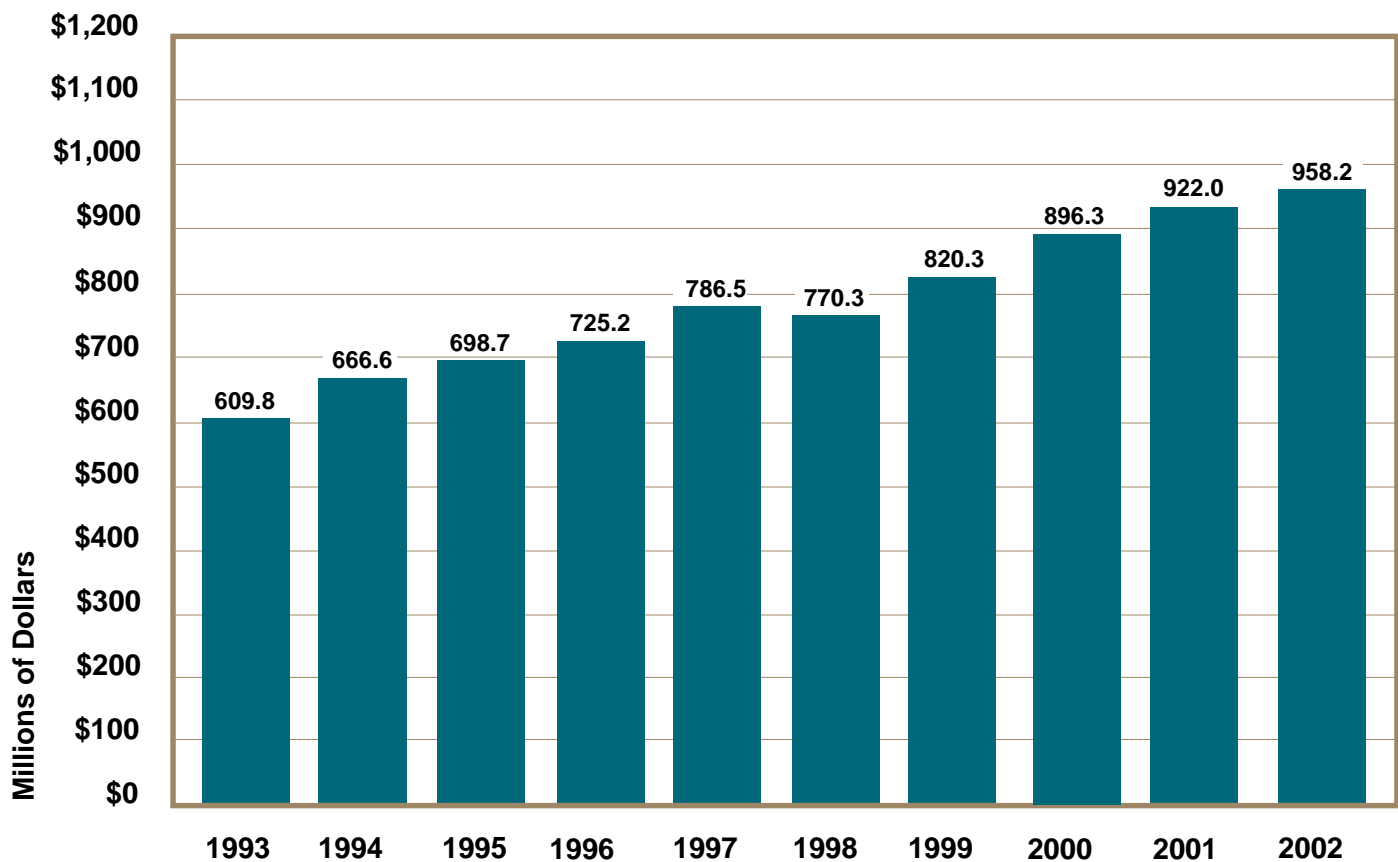
Chronology of Local Sales and Use Tax Rates for Nebraska

Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate
Ainsworth	4/1/93	1.0%		4/1/99	1.5%	Odell	10/1/94	1.0%
Albion	7/1/98	1.0	Falls City	10/1/97	1.0	Ogallala	10/1/80	1.0
Alliance	4/1/89	1.0	Fremont	4/1/95	0.5		7/1/89	1.5
	7/1/00	0.0		7/1/97	1.0	Omaha	11/1/69	0.5
	4/1/02	1.5		10/1/99	1.5		10/1/70	1.0
Alma	10/1/98	1.0	Fullerton	7/1/89	1.0		7/1/78	1.5
Ashland	10/1/92	1.0	Genoa	10/1/02	1.0	O'Neill	10/1/90	1.0
Atkinson	4/1/99	0.5	Gering	10/1/90	1.0	Ord	1/1/02	1.0
Auburn	10/1/93	1.0	Gibbon	4/1/97	1.0	Oshkosh	10/1/82	1.0
	10/1/98	1.5	Gordon	10/1/82	1.0		10/1/95	1.5
	10/1/00	1.0	Gothenburg	4/1/87	0.5	Osmond	4/1/02	1.0
Bassett	10/1/00	1.0		1/1/94	1.0	Oxford	10/1/98	1.0
Bayard	7/1/91	1.0		1/1/98	1.5	Papillion	4/1/89	1.5
Beatrice	4/1/87	1.0	Grand Island	4/1/90	1.0	Peru	4/1/99	1.0
	4/1/93	1.5	Harrison	10/1/92	1.0	Plainview	10/1/92	1.0
Bellevue	1/1/75	1.0	Hastings	1/1/90	1.0	Plattsmouth	10/1/02	1.0
	4/1/87	1.5		4/1/99	1.5	Plymouth	10/1/92	1.0
Bennington	4/1/91	1.0		10/1/02	1.0	Ravenna	10/1/98	1.0
Bertrand	10/1/02	1.0	Hay Springs	10/1/96	1.0	Red Cloud	4/1/97	1.0
Big Springs	10/1/00	1.0		4/1/01	1.5	Republican City	4/1/95	1.0
Blair	4/1/93	0.5	Hemingford	10/1/92	1.0	Rushville	10/1/82	1.0
	4/1/96	0.0	Henderson	10/1/01	1.5	St. Paul	10/1/00	1.0
	10/1/98	1.0	Hildreth	4/1/99	1.0	Schuyler	4/1/97	1.0
Bloomfield	10/1/98	1.0	Holdrege	4/1/93	1.0	Scottsbluff	10/1/87	1.0
Blue Hill	4/1/97	1.0		7/1/02	1.5		10/1/95	1.5
Bridgeport	10/1/89	1.0	Hubbell	1/1/92	1.0	Sidney	10/1/80	1.0
Broken Bow	1/1/96	1.0	Jansen	7/1/01	1.0		4/1/89	1.5
Cedar Rapids	1/1/02	1.0	Kearney	10/1/90	1.0	Silver Creek	1/1/02	1.0
Central City	10/1/97	1.0	Kimball	10/1/82	1.0	So. Sioux City	10/1/90	1.0
Ceresco	10/1/88	1.0		10/1/98	1.5		10/1/93	0.0
	10/1/96	0.0	LaVista	4/1/85	1.0		4/1/00	1.0
	10/1/98	1.5		10/1/90	1.5	Spencer	4/1/01	1.0
Chadron	10/1/84	1.0	Lewellen	10/1/80	1.0	Stuart	4/1/01	1.0
	4/1/89	1.5	Lexington	4/1/89	1.0	Superior	4/1/95	1.0
	10/1/92	1.0		4/1/95	1.5	Sutton	4/1/99	1.0
	10/1/98	1.5	Lincoln	1/1/70	0.5	Syracuse	10/1/02	1.0
	4/1/01	1.0		10/1/72	1.0	Tecumseh	10/1/98	1.5
Chappell	4/1/83	1.0		7/1/85	1.5	Tekamah	10/1/98	1.5
Columbus	4/1/95	1.0	Louisville	4/1/01	1.0	Terrytown	1/1/88	1.0
	4/1/01	1.5	Loup City	4/1/99	1.0	Tilden	4/1/93	1.0
Cortland	10/1/02	1.0	Lyons	4/1/01	1.5		10/1/00	1.5
Cozad	4/1/89	0.5	Madison	10/1/01	1.0	Uehling	10/1/96	1.0
	1/1/92	1.0	McCook	10/1/00	1.0	Valley	10/1/90	1.5
	10/1/99	1.5	Milford	4/1/95	1.0	Verdigre	4/1/97	1.0
Crawford	4/1/87	1.5	Minden	4/1/93	1.0	Wahoo	4/1/99	1.0
Creighton	4/1/95	1.0	Mitchell	10/1/96	1.0	Waterloo	4/1/87	1.0
Crete	4/1/87	1.0	Nebraska City	10/1/86	1.0	Wausa	10/1/02	1.0
Curtis	10/1/92	1.0		4/1/95	1.5	Wayne	10/1/94	1.0
	10/1/99	0.0	Neligh	4/1/99	1.0		10/1/99	0.0
David City	10/1/00	1.0	Nelson	4/1/98	1.0		10/1/00	1.0
Diller	10/1/96	1.0	Newman Grove	1/1/00	1.5	Wilber	4/1/99	1.0
Douglas	7/1/91	1.0	Niobrara	4/1/97	1.0	Wymore	4/1/97	1.0
	7/1/99	1.5	Norfolk	4/1/85	1.0	York	4/1/99	1.5
Eagle	1/1/88	1.0	North Bend	4/1/99	1.0			
Edgar	10/1/00	1.0	North Platte	10/1/76	1.0			
Elkhorn	10/1/89	1.0		8/1/78	0.0			
Elmwood	4/1/01	0.5		4/1/79	1.0			
Eustis	4/1/01	1.0		10/1/90	1.5			
Fairbury	10/1/90	1.0	Oakland	4/1/90	1.0			

Table 5 — General Fund Sales and Use Tax Cash Receipts

MONTH	GROSS RECEIPTS		NET RECEIPTS		NET CHANGE	PERCENT CHANGE
	2002	2001	2002	2001		
January	\$128,331,737	\$139,470,452	\$97,174,638	\$112,871,670	(\$15,697,032)	-13.91%
February	91,488,994	87,402,273	65,720,734	57,081,479	8,639,255	15.13
March	89,434,484	93,871,837	70,583,999	70,761,663	(177,664)	-0.25
April	100,066,801	99,313,072	80,691,546	80,348,607	342,939	0.43
May	99,093,721	101,454,996	72,396,969	70,550,326	1,846,643	2.62
June	99,961,805	95,569,437	77,537,317	75,644,966	1,892,351	2.50
July	108,338,754	109,223,187	89,067,191	81,564,331	7,502,860	9.20
August	103,690,346	98,924,092	79,394,772	71,221,943	8,172,829	11.48
September	105,445,612	102,840,658	83,110,669	79,691,768	3,418,901	4.29
October	107,093,910	102,026,493	73,324,048	78,069,742	(4,745,694)	-6.08
November	103,694,303	99,962,192	76,882,711	81,873,828	(4,991,117)	-6.10
December	110,599,741	99,258,300	92,346,064	62,362,965	29,983,099	48.08
Total	\$1,247,240,208	\$1,229,316,989	\$958,230,658	\$922,043,288	\$36,187,370	3.92%

NET GENERAL FUND SALES AND USE TAX CASH RECEIPTS



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MISCELLANEOUS TAX

Miscellaneous revenue sources accounted for \$201,892,998 of General Fund revenue for calendar year 2002. Cigarette tax, alcoholic beverages tax, pari-mutuel wagering tax, charitable gaming taxes, and a number of other miscellaneous taxes and fees are deposited in the General Fund. Another major source of General Fund revenue is interest from investment of state funds. Many of these revenue sources are administered by agencies other than the Nebraska Department of Revenue. For

example, alcoholic beverages tax is administered by the Nebraska Liquor Control Commission and insurance premium tax is administered by the Department of Insurance. Other taxes and fees are administered by the Department of Motor Vehicles and the Secretary of State. Statistics on the following non-General Fund revenue sources are also reported in this section: severance tax, conservation tax, litter fee, tire fee, state and county lodging tax, tobacco tax, and motor fuels taxes.

STATISTICAL TABLES

Table 1 - General Fund Miscellaneous Tax Cash Receipts

General fund miscellaneous tax cash receipts for 2002 and 2001 are listed in Table 1. Descriptions of the major miscellaneous taxes are given beginning on page 8.

Table 2 - Monthly General Fund Miscellaneous Tax Cash Receipts

Monthly general fund miscellaneous tax cash receipts for 2002 and 2001 are reported in Table 2.

Table 3 - Alcoholic Beverage Gallons and Revenue for 2002

Table 3 shows the alcoholic beverages tax revenue and gallons for 2002 as reported by the Nebraska Liquor Control Commission. A chronology of alcoholic beverage tax rates is also shown.

Table 4 - Alcoholic Beverage Gallons and Revenue, 1970 to 2002

Total alcoholic beverage tax revenue and gallons for 1970 through 2002 are reported in Table 4. A graph displaying total gallons and tax revenue for 1993 through 2002 is also shown.

Table 5 - Cigarette Tax Receipts and Number of Packages Taxed

Table 5 reports the sales of tax stamps and impressions, the number of packages taxed, and cigarette tax receipts for 1962 through 2002. A graph of total packages taxed and tax receipts for 1993 through 2002 is shown on page 77.

Table 6 - Tobacco Tax Revenue

Table 6 reports tobacco tax receipts for 2002, 2001, and 2000.

Table 7 - 2002 Pari-mutuel Report

Table 7 reports the pari-mutuel wagering tax for individual organizations conducting race meets in 2002. A chronology of the pari-mutuel tax rates is also shown.

Table 8 - Charitable Gaming Tax Receipts

Monthly receipts from charitable gaming taxes are reported for 2002, 2001, 2000, and 1999 in Table 8.

Table 9 - Quarterly Reported Gaming Taxes

Table 9 reports quarterly gaming taxes for bingo, pickle cards, city/county lotteries, and lotteries and raffles conducted by nonprofit organizations for 2002.

Table 10 - Mechanical Amusement Device Tax Receipts

Monthly mechanical amusement device receipts for 2002, 2001, 2000, and 1999 are reported in Table 10.

Table 11 - Severance Tax Receipts

Monthly severance tax receipts for 2002, 2001, 2000, and 1999 reported in Table 11.

Table 12 - Conservation Tax Receipts

Monthly conservation tax receipts for 2002, 2001, 2000, and 1999 are reported in Table 12.

Table 13 - Litter Fee Receipts

Monthly litter fee receipts for 2002, 2001, and 2000 are reported in Table 13.

Table 14 - Tire Fee Receipts

Monthly tire fee receipts for 2002, 2001, and 2000 are reported in Table 14.

Table 15 - Waste Reduction & Recycling Fee Receipts

Monthly waste reduction and recycling fee receipts for 2002, 2001, 2000, and 1999 are reported in Table 15.

Table 16 - State Lodging Tax Revenue

Monthly state lodging tax for 2002 and 2001 is reported in Table 16. A graph of total state lodging tax for 1993 through 2002 is also shown.

Table 17 - Lodging Tax Returned to Counties for 2002

Lodging tax collected by the Department of Revenue and remitted to counties in 2002 and 2001 is reported in Table 17. The lodging tax figures are amounts actually remitted to counties after deducting the three percent administration fee. A chronology of county lodging tax rates is also shown.

Table 18 - Gasoline Net Taxable Gallons and Net Tax Due

Gasoline net taxable gallons for 2002 and 2001, and net tax due for 2002 and 2001 are reported in Table 18.

Table 19 - Gasohol Net Taxable Gallons and Net Tax Due

Gasohol net taxable gallons for 2002 and 2001 and net tax due for 2002 and 2001 are reported in Table 19.

Graphs of the total net taxable gallons and net tax due for gasoline, gasohol, and diesel fuel from 1993 through 2002 are shown on page 86.

A chronology of motor fuels tax rates is shown on page 89.

Table 20 - Diesel Fuel Net Taxable Gallons and Net Tax Due

Diesel fuel net taxable gallons for 2002 and 2001, and net tax due for 2002 and 2001 are reported in Table 20.

Table 21 - Aircraft Fuels Net Taxable Gallons and Net Tax Due

Aircraft fuels net taxable gallons for 2002 and 2001, and net tax due for 2002 and 2001 are reported in Table 21.

Table 22 - Compressed Fuels Tax Net Taxable Gallons and Net Tax Due

Compressed fuels net taxable gallons for 2002 and 2001 and net tax due for 2002 and 2001 are reported in Table 22.

Table 23 - Petroleum Release Remedial Action Fee

Statistics on the Petroleum Release Remedial Action Fee are displayed in Table 23. The total number of gallons of motor vehicle fuels and other petroleum products subject to the fee and the total amount due are shown for 2002. The total number of gallons subject to the fee in 2002 and 2001 are also displayed.

Table 1 — General Fund Miscellaneous Tax Cash Receipts

	2002	2001	NET CHANGE	PERCENT CHANGE
Cigarette Tax	\$24,117,528	\$21,008,583	\$3,108,945	14.80%
Insurance Premium Tax	19,344,292	13,627,345	5,716,947	41.95
Alcohol Tax	17,697,033	17,308,405	388,628	2.25
Interest on Investments	14,533,902	27,521,754	(12,987,852)	-47.19
Estate Tax	17,211,975	26,865,338	(9,653,363)	-35.93
Nonoccupational Fees	9,242,942	8,803,096	439,846	5.00
Fertilizer Fees	0	0	0	0
Admission & Entertainment Taxes	3,967,814	3,910,128	57,686	1.48
Corporation Occupation Tax	6,387,500	6,244,651	142,849	2.29
Revenue from Services	1,776,029	2,327,675	(551,646)	-23.70
Motor Vehicle Driver's License Fee	4,668,780	5,045,266	(376,486)	-7.46
Documentary Stamp Tax	2,901,915	9,310	2,892,605	31,069.87
General Business Tax	1,265,294	1,320,616	(55,322)	-4.19
Motor Vehicle Title Fees	1,454,272	1,406,139	48,133	3.42
Trade and Professional Fees	1,035,555	1,148,639	(113,084)	-9.85
Revenue from Private Sources	73,819	767,995	(694,176)	-90.39
Other Motor Vehicle License Fees	795,609	822,052	(26,443)	-3.22
Sale of Goods and Assets	170,053	287,243	(117,190)	-40.80
Physician's Licensing Tax	0	0	0	0
Pari-mutuel Wagering Tax	298,616	323,435	(24,819)	-7.67
Revenue from other Governments	69,203	697,358	(628,155)	-90.08
Fines, Penalties, and Interest	85,259	101,696	(16,437)	-16.16
Motor Vehicle Registration Fee	0	0	0	0
Other Miscellaneous Receipts	74,795,608	42,577,251	32,218,357	75.67
Total	\$201,892,998	\$182,123,975	\$19,769,023	10.85%

Table 2 — Monthly General Fund Miscellaneous Tax Cash Receipts

MONTH	GROSS RECEIPTS		NET RECEIPTS		NET CHANGE	PERCENT CHANGE
	2002	2001	2002	2001		
January	\$11,831,295	\$11,408,134	\$11,794,434	\$11,404,573	\$389,861	3.42%
February	10,372,348	11,850,960	10,347,765	11,705,590	(1,357,825)	-11.60
March	13,332,593	19,148,237	13,024,046	19,109,094	(6,085,048)	-31.84
April	31,913,055	21,296,465	31,824,199	21,289,943	10,534,256	49.48
May	4,810,564	17,561,625	4,774,264	17,499,945	(12,725,681)	-72.72
June	33,351,596	26,289,015	33,025,319	26,208,128	6,817,191	26.01
July	29,102,226	13,840,829	29,060,858	13,748,601	15,312,257	111.37
August	21,165,430	10,271,024	21,147,611	10,250,823	10,896,788	106.30
September	21,557,317	16,269,118	21,555,662	16,257,193	5,298,469	32.59
October	6,931,238	3,376,748	6,821,546	3,361,435	3,460,111	102.94
November	6,193,646	21,148,100	6,184,158	21,139,786	(14,955,628)	-70.75
December	11,331,690	9,663,720	11,177,233	9,632,380	1,544,853	16.04
Total	\$201,892,998	\$182,123,975	\$200,737,095	\$181,607,491	\$19,129,604	10.53%

ALCOHOLIC BEVERAGES TAX

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers. The tax rate for beer is 23 cents per gallon. The tax rate is 75 cents per gallon for wine and other dilute alcoholic beverages containing 14 percent or less alcohol, and \$1.35 for wine and other dilute beverages containing more than 14 percent alcohol, except wine produced in farm wineries. The rate for wine produced in farm wineries is five cents per gallon. The tax rate for alcohol and spirits is \$3.00 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

Table 3 — Alcoholic Beverage Gallons and Revenues for 2002

MONTH	BEER GALLONS	BEER REVENUE	ALCOHOL & SPIRITS GALLONS	FORTIFIED WINE GALLONS	LIGHT WINE GALLONS	ALCOHOL SPIRITS & WINES REVENUES	FARM WINERY GALLONS	FARM WINERY REVENUE
January	3,181,446	\$724,830	211,749	7,267	204,783	\$790,672	2,195	\$109.63
February	3,406,329	775,654	145,153	5,947	106,634	518,230	1,052	52.06
March	3,320,450	756,033	150,359	5,329	139,984	557,627	922	45.53
April	3,506,648	798,549	159,948	5,467	138,024	584,848	972	48.10
May	3,846,028	875,741	160,121	5,944	130,909	580,703	1,073	53.03
June	4,216,628	960,130	175,882	5,711	132,265	628,214	1,230	60.90
July	4,358,634	992,466	166,380	5,286	128,059	596,299	1,325	65.56
August	4,123,073	938,819	182,558	5,682	135,275	650,232	1,736	85.85
September	4,210,351	958,694	166,037	5,164	131,162	597,388	2,447	121.14
October	3,852,446	877,227	162,433	5,132	124,487	581,745	1,313	64.60
November	3,507,016	798,528	221,405	6,696	204,222	818,124	1,791	89.06
December	3,150,099	717,278	160,959	6,092	177,130	618,015	1,880	93.05
Total	44,679,148	\$10,173,950	2,062,984	69,717	1,752,934	\$7,522,098	17,936	\$888.51

Chronology of Alcoholic Beverage Tax Rates*

Effective Date	Beer	Alcohol and Spirits	Light Wines**	Fortified Wines***
May 24, 1935	3.0¢	\$.50	5.0¢	\$.15
May 1, 1937	3.5	.80	15.0	.40
May 30, 1947	4.0	1.00	20.0	.55
August 25, 1951	4.0	1.20	20.0	.55
June 1, 1963	6.0	1.60	20.0	.55
April 1, 1965	8.0	1.60	20.0	.55
July 1, 1972	10.0	2.00	75.0	.75
June 1, 1977	11.0	2.25	85.0	.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35

* Tax per gallon

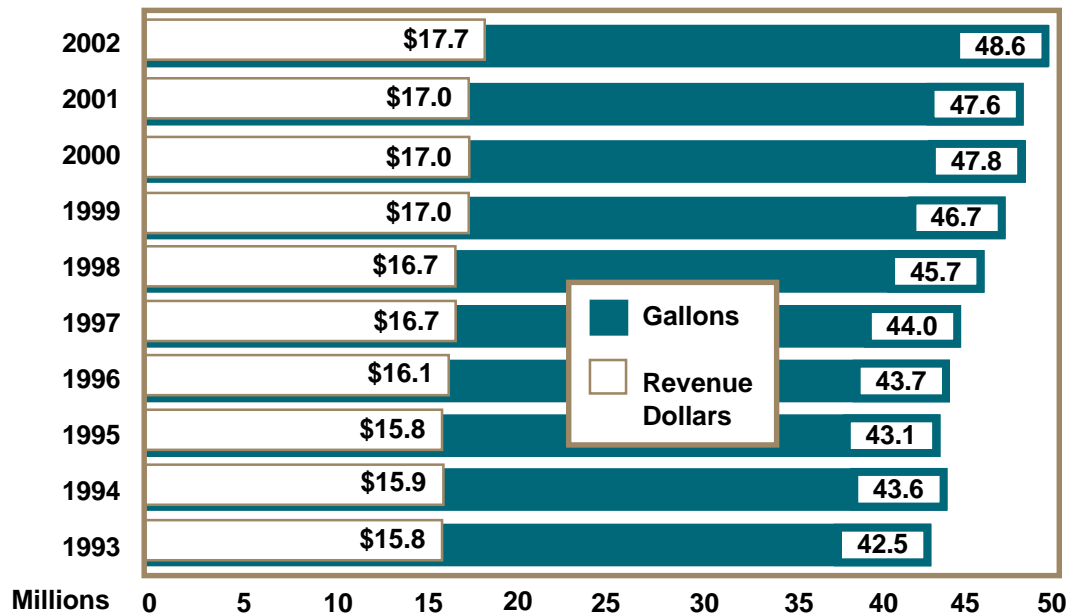
** Fourteen percent or less alcohol

*** More than 14% alcohol

Table 4 — Alcoholic Beverage Gallons and Revenues, 1970 to 2002

YEAR	TOTAL GALLONS	PERCENT CHANGE	TOTAL TAX REVENUE	PERCENT CHANGE
1970	34,460,020		\$6,452,124	
1971	35,900,734	4.18%	6,938,643	7.54%
1972	36,216,173	0.88	7,740,112	11.55
1973	37,704,578	4.11	9,174,479	18.53
1974	39,698,058	5.29	9,803,725	6.86
1975	40,233,818	1.35	9,913,137	1.12
1976	40,759,631	1.31	10,089,809	1.78
1977	43,687,138	7.18	11,036,821	9.39
1978	44,778,106	2.50	11,820,991	7.11
1979	45,966,132	2.65	12,111,717	2.46
1980	47,236,082	2.76	12,763,015	5.38
1981	47,424,970	0.40	13,334,773	4.48
1982	46,001,867	-3.00	13,983,127	4.86
1983	46,025,192	0.05	13,734,083	-1.78
1984	44,735,938	-2.80	13,335,206	-2.90
1985	43,507,016	-2.75	13,509,274	1.31
1986	43,103,172	-0.93	15,360,046	13.70
1987	43,327,253	0.52	15,442,512	0.54
1988	42,797,591	-1.22	16,407,361	6.25
1989	42,651,489	-0.34	16,073,215	-2.04
1990	42,730,707	0.19	16,106,351	0.21
1991	42,521,560	-0.49	15,753,151	-2.19
1992	42,329,652	-0.45	15,781,515	0.18
1993	42,525,344	0.46	15,711,789	-0.44
1994	43,647,949	2.64	15,875,830	1.04
1995	43,060,888	-1.34	15,837,546	-0.24
1996	43,738,834	1.57	16,067,141	1.45
1997	44,016,042	0.63	16,679,930	3.81
1998	45,703,481	3.83	16,710,659	0.18
1999	46,774,136	2.34	17,034,546	1.94
2000	47,794,986	2.18	17,492,824	2.69
2001	47,557,760	-0.50	17,308,438	-1.05
2002	48,582,719	2.16	17,696,938	2.24

Alcoholic Beverage Gallons and Revenues — 1992 to 2002



CIGARETTE TAX

Cigarette tax is imposed on persons distributing or selling cigarettes at wholesale in Nebraska. The tax is paid when the wholesaler purchases the tax stamps. Payment of the tax is evidenced by affixing a stamp or meter impression to each package of cigarettes sold or given away.

From January 1, 2002 through September 30, 2002, the cigarette tax rate was 34 cents on packages containing 20 or fewer cigarettes and 42.5 cents on packages containing 25 cigarettes. As of October 1, 2002, the rate on packages containing 20 or fewer cigarettes increased to 64 cents per pack, and the rate on packages containing 25 cigarettes increased to 80 cents per pack. The basic rate is 3.2 cents per cigarette.

Table 5 — Cigarette Tax Receipts and Number of Packages Taxed

YEAR	PACKS OF 20	PACKS OF 25	NUMBER OF PACKAGES TAXED	CIGARETTE TAX RECEIPTS
1962	171,639,510		171,639,510	\$6,524,449
1963	167,848,500		167,848,500	8,117,806
1964	160,830,500		160,830,500	9,179,067
1965 ¹	159,993,520		159,993,520	11,276,852
1966	156,799,880		156,799,880	11,985,845
1967	157,925,000		157,925,000	12,010,375
1968	157,482,650		157,482,650	11,974,465
1969	156,718,050		156,718,050	11,905,706
1970	160,311,890		160,311,890	12,171,433
1971	158,751,536		158,751,536	17,117,404
1972 ²	160,216,670		160,216,670	19,770,429
1973	166,876,790		166,876,790	20,553,919
1974	175,339,280		175,339,280	21,641,451
1975	179,988,280		179,988,280	22,215,027
1976	183,032,110		183,032,110	22,570,880
1977	183,027,490		183,027,490	22,517,276
1978	182,318,000		182,318,000	22,408,593
1979	181,476,000		181,476,000	22,309,681
1980	183,686,000		183,686,000	22,587,450
1981 ³	187,025,800		187,025,800	23,649,402
1982 ⁴	183,179,400		183,179,400	29,191,135
1983	168,006,600		168,006,600	28,595,286
1984 ⁵	172,548,400	684,720	173,233,120	29,415,184
1985	163,060,790	3,274,200	166,334,990	28,315,502
1986 ⁶	159,357,760	3,875,720	163,233,480	34,722,270
1987 ⁷	152,580,500	3,197,880	155,778,380	37,260,345
1988	150,679,850	2,236,000	152,915,850	39,551,353
1989	142,697,760	1,770,600	144,468,360	37,249,529
1990	144,863,710	1,401,000	146,264,710	37,680,416
1991	144,123,330	1,108,400	145,231,730	37,412,210
1992	141,710,930	894,400	142,605,330	36,534,491
1993 ⁸	137,752,500	617,626	138,370,126	39,656,428
1994	139,812,100	732,800	140,544,900	45,475,905
1995	140,483,000	636,200	141,119,200	45,799,985
1996	140,298,700	510,000	140,808,700	45,622,019
1997	137,969,700	505,500	138,475,200	45,636,583
1998	147,731,600	449,400	148,181,000	48,716,304
1999	130,014,000	315,600	130,329,600	43,077,698
2000	129,130,500	260,400	129,390,900	42,518,529
2001	126,525,000	187,200	126,712,200	41,632,726
2002 ⁹	123,768,000	162,000	123,930,000	45,890,972

¹ Cigarette tax rate increased from 6¢ to 8¢ per package on April 1, 1965.

² Cigarette tax rate increased from 8¢ to 13¢ per package on April 28, 1971.

³ Cigarette tax rate increased from 13¢ to 14¢ per package on August 30, 1981.

⁴ Cigarette tax rate increased from 14¢ to 18¢ per package on May 1, 1982.

⁵ Cigarette tax rate for packages containing more than 20 cigarettes per package changed to .9¢ per cigarette, on August 1, 1984.

⁶ Cigarette tax rate increased from 18¢/22.5¢ to 23¢/28.75¢ per package on March 1, 1986.

⁷ Cigarette tax rate increased from 23¢/28.75¢ to 27¢/33.75¢ per package on July 1, 1987.

⁸ Cigarette tax rate increased from 27¢/33.75¢ to 34¢/42.5¢ per package on July 1, 1993.

⁹ Cigarette tax rate increased from 34¢/42.5¢ to 64¢/80¢ per package on October 1, 2002.

DISTRIBUTION OF CIGARETTE TAX REVENUE

Legislative Bill 683 established minimum distributions to the following cash funds. If calculated distributions to the Outdoor Recreation Development Fund, the Health & Human Services Finance & Support Fund, the Omaha Public Events Fund and the Building Renewal Allocation Fund are less than those made during fiscal year 1997-98, the amount of cigarette tax distributed to the General Fund will be decreased to make up the difference.

21 cents	Deposited in the General Fund. From July 1, 1994, through July 1, 2009, this amount is reduced by \$3,000,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund.
1 cent	Deposited in the Nebraska Outdoor Recreation Cash Fund
3 cents	Deposited in the Department of Health and Human Services Finance and Support Cash Fund
5 cents	Deposited to the Building Renewal Allocation Fund
2 cents	This portion is now a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha)
2 cents	Deposited into the Information Technology Infrastructure Fund

For a two-year period beginning October 1, 2002, Legislative Bill 1085 increased the tax rate to 64 cents per package of cigarettes containing one to 20 cigarettes and 80 cents per package of cigarettes containing 25 cigarettes. As a result, the following distributions of cigarette tax revenue are made in addition to the previously mentioned payments:

2 cents	Additional amount deposited to the Building Renewal Allocation Fund
28 cents	Deposited into the Cash Reserve Fund

Cigarette Tax Receipts and Packages Taxed — 1993 to 2002

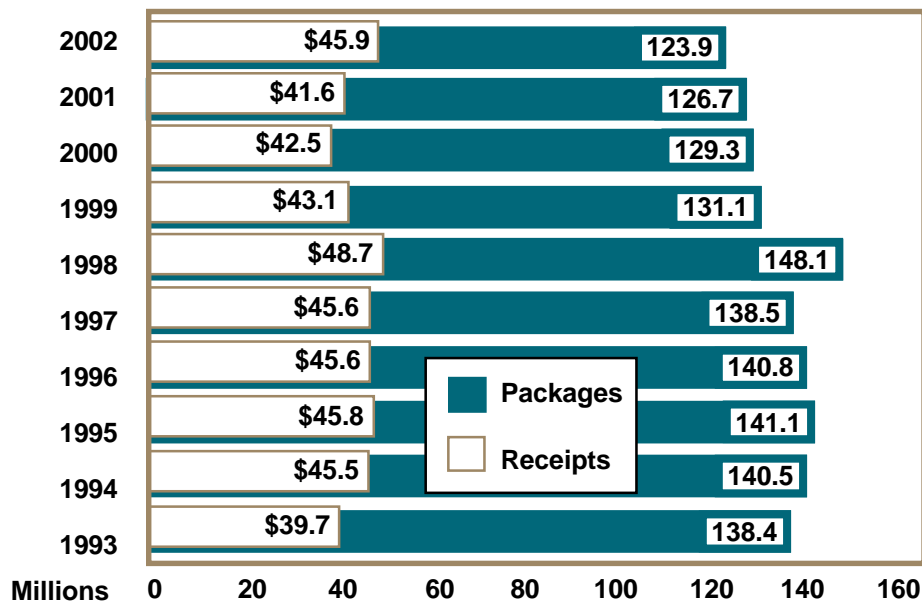


Table 6 — Tobacco Tax

	2002	2001	2000
January	\$250,130	\$220,906	\$251,656
February	287,902	249,859	221,888
March	244,089	258,996	241,113
April	247,684	244,108	258,678
May	288,689	274,112	213,257
June	322,768	295,619	278,859
July	306,799	271,831	282,140
August	333,277	290,780	289,655
September	265,145	286,412	270,568
October	321,856	230,473	247,076
November	369,139	346,649	278,785
December	358,773	267,934	251,249
Total	\$3,596,251	\$3,237,679	\$3,084,924

PARI-MUTUEL WAGERING TAX

Pari-mutuel wagering tax is imposed for race meets other than those conducted on Nebraska State Fairground Property. Wagers placed at live meets, simulcast events, by telewagering, and by telephonic wagering are subject to tax. The tax applies to every corporation or association licensed to conduct horseracing within the state.

The tax rate is a two-tier system. The first \$10,000,000 of wagers are exempt. For wager amounts over \$10,000,000 and less than or equal to \$73,000,000, the tax rate is two and one-half percent. For amounts in excess of \$73,000,000 the tax rate is four percent. A tax credit is allowed for capital improvements and maintenance of the premises within the race track enclosure. The credit claimed cannot exceed \$1,400,000 and is equal to two percent of the first \$70,000,000 of taxable wagers. An additional tax of one-half percent is imposed on wagers placed by telephone. The one-half percent tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

Table 7 — 2002 Pari-mutuel Report

ORGANIZATION	LIVE RACE MEETS	NEBRASKA SIMULCAST	OUT OF STATE SIMULCAST	TELEPHONIC WAGERED	TOTAL	AMOUNT TAXABLE	TAX DUE	TAX CREDIT	TAX PAID
Hall County Improvement Assn.	\$5,016,497	\$571,876	\$13,834,700	\$0	\$19,423,073	\$9,423,073	\$235,577	\$188,461	\$47,118
Omaha Exposition & Racing, Inc.	397,604	2,934,804	60,650,630	1,205,441	65,188,479	55,188,479	1,379,712	1,103,770	281,969
ATOKAD Agriculture & Racing Assn.	141,497	422,264	3,122,237	4,599	3,690,597	4,599	23	0	23
Platte County Agricultural Societ	1,461,383	586,431	4,945,951	0	0	0	0	0	0
Nebraska State Board of Agricultur	1,724,868	1,087,678	16,140,879	0	18,953,425	8,953,425	223,836	179,069	44,767
Total	\$8,741,849	\$5,603,053	\$98,694,397	\$1,210,040	\$107,255,574	\$73,569,576	\$1,839,148	\$1,471,300	\$373,878

Chronology of Pari-Mutuel Tax Rates

	LIVE RACE MEETS	NEBRASKA SIMULCAST	OUT OF STATE SIMULCAST	TELEPHONIC WAGERED	TOTAL	AMOUNT TAXABLE	TAX DUE	TAX CREDIT	TAX PAID
1990	\$65,976,048	\$46,121,266	\$13,083,748	—	\$125,181,062	\$73,113,450	\$1,462,269	\$1,462,269	\$0
1991	53,164,942	43,514,910	18,083,307	—	114,763,159	66,122,266	1,653,057	1,322,445	330,611
1992	53,478,580	43,405,104	21,385,065	—	118,268,749	69,848,538	1,746,213	1,396,971	349,243
1993	46,805,857	37,828,433	25,003,856	—	109,638,146	61,339,223	1,533,481	1,226,784	306,696
1994	28,504,850	8,213,455	48,267,613	—	84,985,918	64,985,918	1,624,648	1,299,718	324,930
1995	25,870,809	15,022,237	77,502,903	—	118,395,949	65,407,650	1,635,191	1,308,150	327,041
1996	10,226,390	8,742,475	71,067,296	—	90,036,361	42,244,246	1,056,107	844,885	211,222
1997	9,295,840	7,302,737	71,529,486	—	88,128,063	41,824,793	1,045,620	836,499	209,121
1998	7,965,015	5,014,469	92,111,131	—	105,091,665	59,490,425	1,487,261	1,189,788	297,445
1999	10,068,127	5,939,496	94,932,440	—	110,940,063	66,515,208	1,662,880	1,330,304	332,576
2000	9,504,065	5,571,353	95,462,640	—	110,488,058	390,058,413	8,135,698	7,801,168	334,530
2001	8,642,910	5,363,606	99,845,725	—	113,852,241	65,301,333	1,632,588	1,306,027	327,529
2002	8,741,849	5,603,053	98,694,397	\$1,210,040	107,255,574	73,569,576	1,839,148	1,471,300	373,878

CHARITABLE GAMING TAXES

Charitable gaming taxes include bingo tax, pickle card tax, county/city lottery tax, and lottery and raffle tax. The rates for state charitable gaming taxes are as follows:

- for bingo, 3 percent of the gross receipts from each bingo occasion;
- for pickle cards, 10 percent of the definite profit of each pickle card unit sold by a licensed distributor;
- for county/city lotteries, 2 percent of each lottery having gross proceeds of more than \$1,000 or each raffle having gross proceeds of more than \$5,000.

Forty percent of the revenue from charitable gaming taxes is deposited in the Charitable Gaming Operations Fund. The remaining sixty percent is deposited in the General Fund. All unused operations funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund.

Table 8 — Charitable Gaming Tax Receipts

	2002	2001	2000	1999
January	\$1,049,404	\$834,059	\$696,420	\$622,756
February	238,776	410,211	560,452	642,875
March	158,267	157,154	266,417	179,162
April	1,020,270	841,682	653,727	493,817
May	337,258	524,449	658,316	874,421
June	142,265	120,683	168,272	183,536
July	1,003,581	914,961	944,280	340,842
August	292,161	338,811	296,486	1,018,486
September	152,964	147,169	164,079	127,819
October	825,178	994,443	850,523	507,349
November	426,135	277,546	372,590	774,209
December	145,999	139,908	153,380	165,042
Total	\$5,792,258	\$5,701,076	\$5,784,942	\$5,930,313

Table 9 — 2002 Quarterly Reported Gaming Taxes

	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	TOTAL
Bingo	\$117,200	\$125,017	\$131,719	\$121,763	\$495,699
Pickle Cards	446,318	394,967	389,950	365,586	1,596,821
City-County Lottery	925,040	896,674	860,176	904,427	3,586,317
Lottery/Raffle	20,113	24,873	28,390	28,326	101,702
Totals	\$1,508,671	\$1,441,531	\$1,410,235	\$1,420,102	\$5,780,539

MECHANICAL AMUSEMENT DEVICE (MAD) TAX

An occupation tax is imposed on operators and distributors of mechanical amusement devices, such as coin-operated video games. All proceeds are credited to the General Fund.

The occupation tax is \$35 per device placed in operation prior to July 1 of each year and \$20 per machine placed in operation after July 1 of each year.

Table 10 — Mechanical Amusement Device Tax Receipts

	2002	2001	2000	1999
January	\$45,565	\$35,000	\$39,935	\$6,098
February	8,965	4,220	12,665	7,700
March	4,235	5,770	5,125	5,775
April	5,775	3,915	3,035	5,725
May	5,270	7,365	5,625	2,650
June	4,185	3,175	3,370	4,525
July	4,240	7,860	8,935	2,850
August	2,980	1,860	2,195	3,450
September	1,635	3,195	1,145	3,200
October	1,305	1,615	530	1,200
November	69,090	99,155	91,205	65,235
December	347,324	318,420	352,210	376,175
Total	\$500,569	\$491,550	\$525,975	\$484,583

SEVERANCE TAX

Severance tax is levied upon the value of oil and gas severed or removed from the land. Oil and gas taken from stripper and nonstripper wells is subject to the tax. The tax is paid by every person severing oil or natural gas from land in Nebraska unless the severed oil or natural gas is sold in Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The severance tax rate is three percent of the value of the nonstripper oil, three percent of the value of the natural gas, and two percent of the value of stripper oil.

Tax on oil or gas severed from public school lands is credited to the Permanent School Fund. For oil or gas severed from all other lands, one percent of the gross tax receipts is credited to the Severance Tax Administration Fund, up to \$300,000 may be appropriated by the legislature to the State Energy Office Cash Fund, up to \$30,000 may be appropriated to the Governor's Policy Research Office, and the remainder is credited to the Permanent School Fund.

Table 11 — Severance Tax Receipts

	2002	2001	2000	1999
January	\$48,596	\$233,804	\$138,163	\$57,089
February	59,751	104,688	173,956	51,020
March	100,233	239,355	229,328	63,053
April	205,128	113,749	106,708	36,415
May	44,045	149,247	142,481	74,892
June	175,421	183,852	221,885	93,379
July	114,559	139,243	186,232	100,646
August	153,402	79,611	149,369	77,245
September	124,900	189,462	224,693	121,777
October	189,578	154,824	209,143	106,523
November	23,301	130,835	8,010	149,609
December	215,803	149,328	317,558	85,184
Total	\$1,454,717	\$1,867,999	\$2,107,526	\$1,016,833

CONSERVATION TAX

In addition to the severance tax, the value of oil or gas is subject to the conservation tax. Conservation tax is levied and assessed in the same manner as the severance tax. The tax is imposed on the value at the well of all oil and gas produced, saved, and sold or transported from the premises in Nebraska. The producer of the oil or gas pays the tax unless the oil or gas is sold within Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The conservation tax rate is .35 percent. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

Table 12 — Conservation Tax Receipts

	2002	2001	2000	1999
January	\$15,175	\$47,605	\$56,434	\$24,194
February	12,817	19,749	49,198	20,486
March	20,809	48,305	63,704	29,136
April	41,711	21,558	28,904	12,739
May	9,300	31,377	43,497	30,933
June	38,306	36,915	60,625	36,989
July	24,657	28,529	52,654	41,356
August	33,502	16,765	32,028	36,409
September	27,420	35,879	48,689	45,535
October	42,759	30,994	48,198	49,085
November	8,007	26,369	2,333	53,667
December	47,943	30,735	63,083	36,599
Total	\$322,406	\$374,781	\$549,347	\$417,129

LITTER FEE

The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The fee is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee. Revenue from the fee is deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 13 — Litter Fee Receipts

	2002	2001	2000
January	\$1,962	\$13,530	\$7,917
February	27,389	2,109	10,481
March	8,141	4,767	596
April	5,581	448	1,660
May	898	19,988	536
June	8,848	2,720	419
July	10,982	13,790	648
August	438	(3,964)	454
September	942,719	640,782	710,307
October	375,518	551,357	461,382
November	18,178	30,355	34,954
December	13,107	3,749	47,444
Total	\$1,413,761	\$1,279,631	\$1,276,797

TIRE FEE

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts and all-terrain vehicles.

Tire fees are credited to the Waste Reduction & Recycling Incentive Fund.

Table 14 — Tire Fee Receipts

	2002	2001	2000
January	\$342,976	\$335,430	\$347,760
February	104,081	54,602	121,562
March	88,437	61,607	100,598
April	153,212	189,631	365,992
May	114,027	113,099	109,614
June	114,553	128,157	218,088
July	187,415	184,821	183,127
August	129,193	128,327	120,043
September	134,018	135,137	141,432
October	206,896	182,154	195,379
November	154,557	132,273	139,389
December	132,509	136,249	187,322
Total	\$1,861,874	\$1,781,487	\$2,230,306

WASTE REDUCTION AND RECYCLING FEE

An annual fee of \$25 applies to Nebraska business locations with taxable retail sales of tangible personal property in excess of \$50,000.

The fees are credited to the Waste Reduction and Recycling Incentive Fund.

Table 15 — Waste Reduction and Recycling Fee Receipts

	2002	2001	2000	1999
January	\$2,330	\$1,808	\$2,310	\$2,150
February	8,339	911	1,006	575
March	198	1,806	779	200
April	534	458	548	525
May	140	555	191	25
June	186	319	250	100
July	1,506	960	10,379	50
August	78	159	156	118,250
September	423,333	422,534	428,584	273,400
October*	10,864	14,350	14,038	(28,800)
November	3,159	5,370	2,017	3,700
December	4,008	(5,905)	2,170	2,100
Total	\$454,675	\$443,325	\$462,427	\$372,275

As of October 1, 1999, the annual \$25 fee is collected from each location with net taxable retail sales of \$50,000 or more.

LODGING TAX

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is one percent of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of two percent or less. Any county with a population of more than 300,000 inhabitants may charge an additional tax of up to two percent. County lodging tax is deposited in the County Visitor's Promotion Fund of each individual county. Proceeds from the additional two percent tax for counties with a population of greater than 300,000 is deposited in the County Visitor's Improvement Fund. As of December 31, 2002, there are 60 counties that impose a lodging tax.

Table 16 — State Lodging Tax Revenue

	2002	2001	NET CHANGE	PERCENT CHANGE
January	\$144,340	\$163,073	\$(18,732)	-11.49%
February	161,239	156,661	4,577	2.92
March	186,023	198,855	(12,832)	-6.45
April	195,672	194,785	887	0.46
May	243,115	236,677	6,439	2.72
June	302,935	290,683	12,252	4.21
July	304,773	279,410	25,363	9.08
August	290,449	274,682	15,767	5.74
September	253,326	250,241	3,085	1.23
October	225,505	211,675	13,831	6.53
November	184,926	181,965	2,961	1.63
December	148,463	159,994	(11,531)	-7.21
Total	\$2,640,766	\$2,598,700	\$42,066	1.62%

State Lodging Tax Revenue — 1993 to 2002

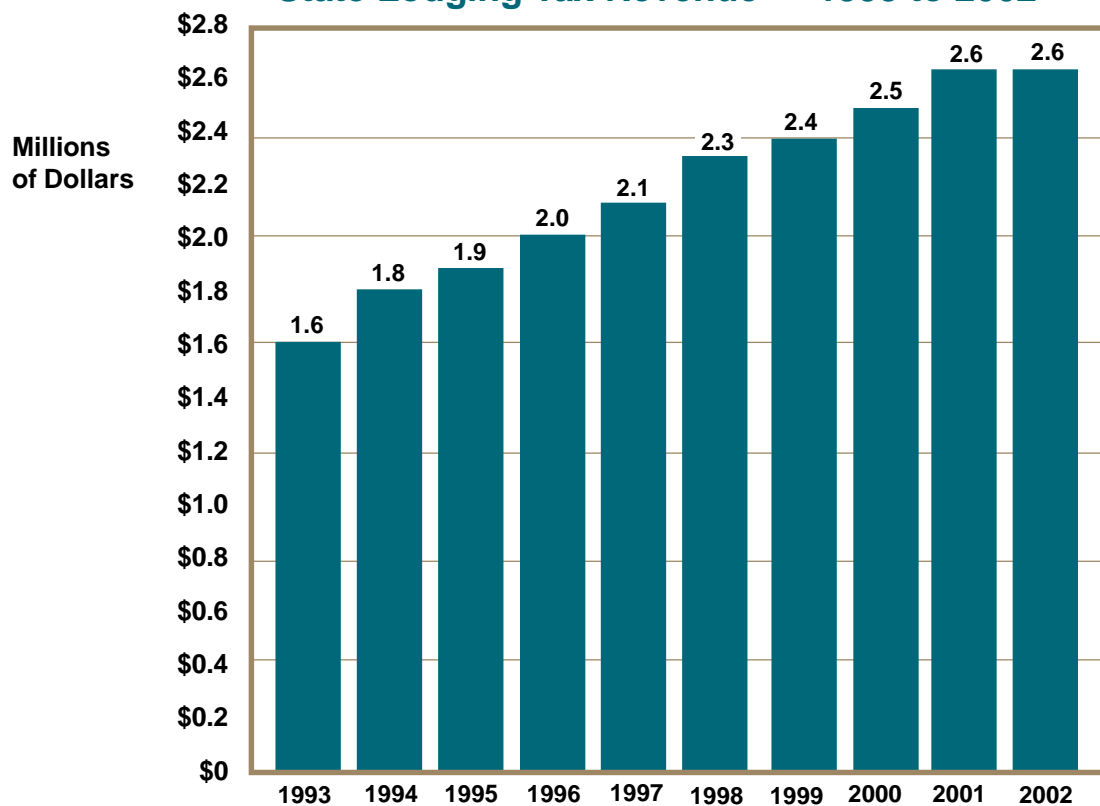


Table 17 — Lodging Tax Returned to Counties in 2002

COUNTY	TOTAL LODGING TAX RETURNED 2002	2001	NET CHANGE	PERCENT CHANGE
Adams	\$64,894	\$70,331	(\$5,437)	-7.73%
Box Butte	33,910	33,812	98	0.29
Brown	12,472	12,792	(320)	-2.50
Buffalo	308,482	316,773	(8,292)	-2.62
Cass	51,046	49,355	1,692	3.43
Chase	8,100	7,802	299	3.83
Cherry	57,235	55,339	1,896	3.43
Cheyenne	97,516	94,738	2,778	2.93
Colfax	3,122	3,307	(185)	-5.59
Custer	17,267	17,329	(62)	-0.36
Dakota	64,814	68,110	(3,296)	-4.84
Dawes	52,988	50,160	2,828	5.64
Dawson	71,508	66,335	5,173	7.80
Deuel	7,916	7,617	299	3.93
Dodge	55,348	59,715	(4,367)	-7.31
Douglas	3,489,887	3,541,020	(51,133)	-1.44
Fillmore	3,130	3,505	(375)	-10.69
Frontier	1,764	2,134	(370)	-17.32
Furnas	2,301	—	2,301	—
Gage	30,620	35,273	(4,653)	-13.19
Garfield	4,700	4,974	(275)	-5.53
Hall	226,688	216,579	10,109	4.67
Hamilton	11,949	9,391	2,558	27.24
Harlan	5,474	6,054	(579)	-9.57
Holt	23,129	22,549	580	2.57
Howard	4,996	2,617	2,379	90.91
Jefferson	6,021	6,178	(157)	-2.54
Johnson	5,371	7,379	(2,008)	-27.21
Kearney	8,534	9,015	(482)	-5.34
Keith	114,957	118,571	(3,614)	-3.05
Kimball	19,431	20,246	(815)	-4.02
Knox	6,448	6,247	201	3.21
Lancaster	862,417	839,522	22,895	2.73
Lincoln	254,592	262,605	(8,014)	-3.05
Madison	93,978	91,588	2,390	2.61
Merrick	5,132	5,511	(379)	-6.87
Morrill	\$6,295	4,675	1,620	34.66
Nemaha	8,711	10,950	(2,239)	-20.45
Nuckolls	4,898	4,852	46	0.95
Otoe	71,466	67,959	3,507	5.16
Pawnee	903	1,001	(98)	-9.76
Phelps	14,395	14,975	(579)	-3.87
Pierce	2,306	2,264	41	1.83
Platte	73,204	82,793	(9,589)	-11.58
Red Willow	49,279	31,427	17,852	56.81
Richardson	5,672	—	5,672	—
Rock	777	—	777	—
Saline	4,959	5,920	(961)	-16.24
Sarpy	139,475	155,770	(16,295)	-10.46
Saunders	7,450	7,032	418	5.94
Scotts Bluff	102,942	102,227	715	0.70
Seward	11,416	11,294	122	1.08
Sheridan	6,906	7,590	(684)	-9.01
Sioux	630	913	(284)	-31.06
Thayer	4,214	4,446	(232)	-5.22
Valley	5,166	3,840	1,326	34.54
Washington	12,942	16,604	(3,661)	-22.05
Wayne	10,404	11,894	(1,490)	-12.53
Webster	2,149	2,089	60	2.87
York	98,867	99,121	(255)	-0.26
Total	\$6,733,562	\$6,774,107	(\$40,545)	-0.60%

Chronology of County Lodging Tax Rates

County	Effective Date	Rate	County	Effective Date	Rate	County	Effective Date	Rate	County	Effective Date	Rate
Adams	1/1/81	2%	Fillmore	10/1/95	2%	Kimball	8/1/80	2%	Red Willow	4/1/82	1%
Box Butte	10/1/89	2	Frontier	7/1/00	2		10/1/82	1		7/1/92	2
Brown	1/1/90	2	Furnas	4/1/02	2		7/1/90	2	Richardson	1/1/02	2
Buffalo	8/1/80	2	Gage	4/1/86	2	Knox	7/1/89	1	Rock	7/1/02	2
Cass	7/1/94	1	Garfield	1/1/88	2	Lancaster	8/1/80	2	Saline	1/1/01	1
	10/1/97	2	Hall	8/1/80	2	Lincoln	8/1/80	2	Sarpy	8/1/80	2
Chase	7/1/90	2	Hamilton	1/1/95	2	Madison	1/1/82	2	Saunders	7/1/99	2
Cherry	7/1/86	2	Harlan	10/1/87	2	Merrick	1/1/93	2	Scotts Bluff	1/1/81	2
Cheyenne	4/1/83	2	Holt	1/1/86	2	Morrill	10/1/82	2	Seward	4/1/89	2
Colfax	1/1/97	2	Howard	7/1/01	2	Nemaha	10/1/90	2	Sheridan	7/1/82	2
Custer	4/1/82	2	Jefferson	1/1/90	1	Nuckolls	4/1/97	2	Sioux	10/1/85	2
Dakota	7/1/91	2		7/1/93	2	Otoe	10/1/86	1.5	Thayer	4/1/97	2
Dawes	8/1/80	2	Johnson	4/1/97	2		7/1/97	2	Valley	4/1/97	2
Dawson	10/1/82	2	Kearney	4/1/84	2	Pawnee	7/1/92	2	Washington	4/1/85	2
Deuel	7/1/93	2		7/1/84	0	Phelps	1/1/84	2	Wayne	7/1/99	2
Dodge	1/1/87	2		7/1/96	2	Pierce	7/1/00	2	Webster	7/1/83	2
Douglas	8/1/80	2	Keith	8/1/80	2	Platte	7/1/82	2	York	8/1/80	2
	10/1/89	4									

MOTOR VEHICLE FUELS TAX

Motor vehicle fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of motor vehicle fuels in the State of Nebraska for use, distribution, sale, or delivery in this state. Motor vehicle fuels include all products commonly or commercially known as gasoline, gasohol, ethanol, casing head gasoline, natural gasoline, benzine, benzol, hexane, and naphtha with an initial boiling point under 200 degrees Fahrenheit.

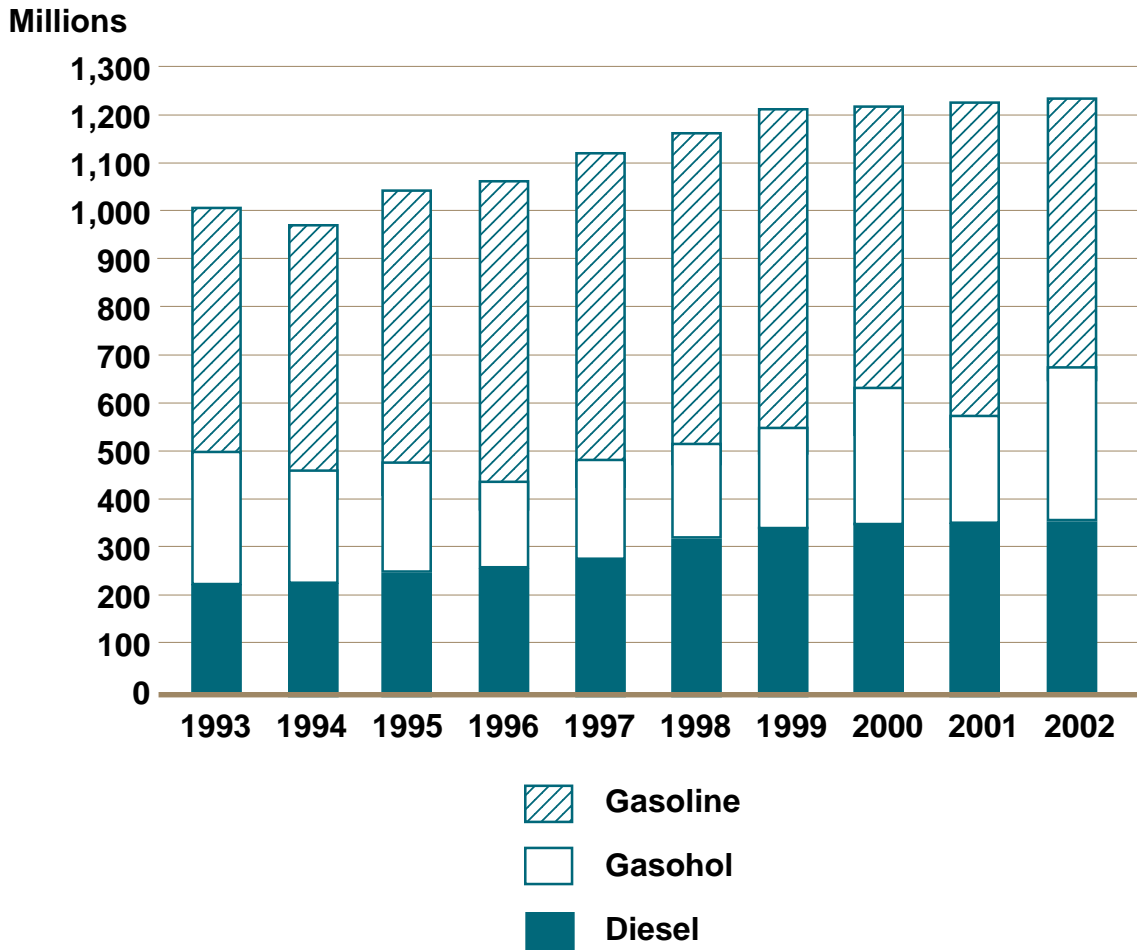
Table 18 — Gasoline Net Taxable Gallons and Net Tax Due

MONTH	2002 TAXABLE GALLONS	2001 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2002 TAX DUE	2001 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	45,794,646	45,368,168	0.94%	\$10,933,931	\$10,547,741	3.66%
February	41,828,664	44,351,377	-5.69	9,896,728	10,225,728	-3.22
March	45,882,079	53,808,284	-14.73	10,683,520	12,350,699	-13.50
April	45,683,871	50,872,296	-10.20	10,801,650	11,746,572	-8.04
May	49,703,331	49,744,882	-0.08	11,734,362	11,435,611	2.61
June	49,542,687	55,409,086	-10.59	11,663,088	12,776,183	-8.71
July	52,313,796	58,793,786	-11.02	12,315,058	13,941,879	-11.67
August	51,584,930	60,728,904	-15.06	12,214,540	14,408,049	-15.22
September	46,954,753	51,635,987	-9.07	11,000,495	12,185,788	-9.73
October	46,615,083	55,774,548	-16.42	11,056,473	13,237,506	-16.48
November	42,185,069	54,270,454	-22.27	10,281,788	13,079,647	-21.39
December	45,183,429	49,743,043	-9.17	10,680,238	11,759,744	-9.18
Total	563,272,338	630,500,815	-10.66%	\$133,261,871	\$147,695,147	-9.77%

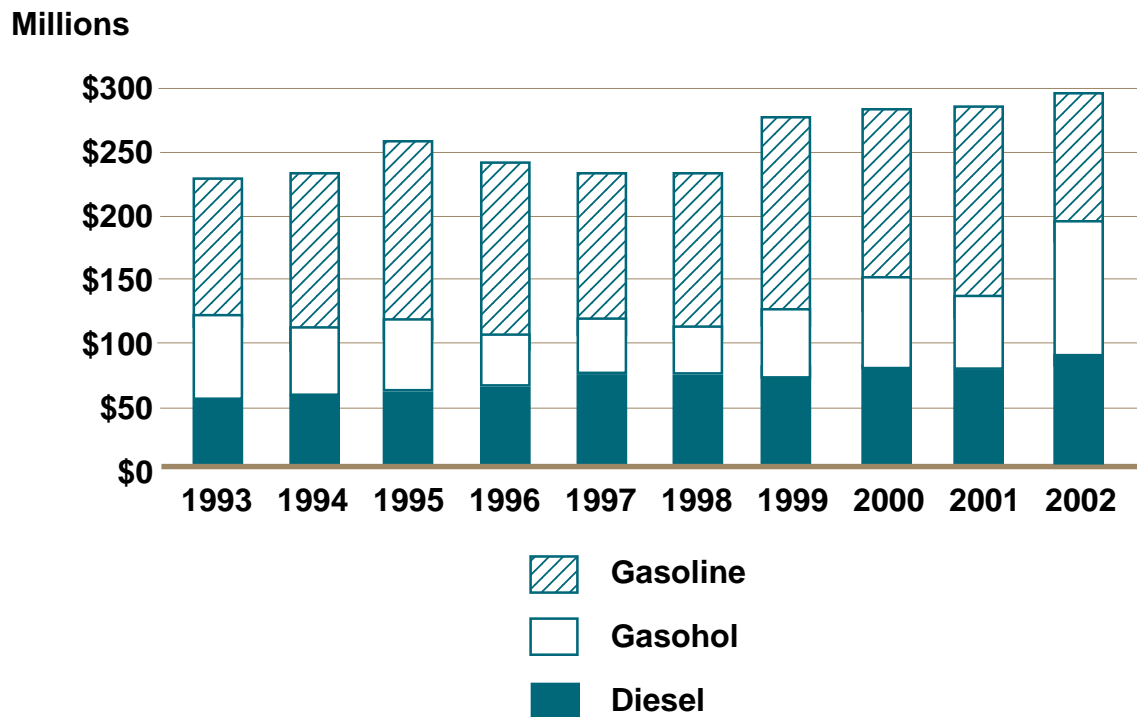
Table 19 — Gasohol Net Taxable Gallons and Net Tax Due

MONTH	2002 TAXABLE GALLONS	2001 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2002 TAX DUE	2001 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	21,974,476	16,890,914	30.10%	\$5,145,380	\$3,901,219	31.89%
February	21,206,901	15,433,999	37.40	5,098,315	3,592,823	41.90
March	24,426,212	17,755,229	37.57	5,752,664	4,116,900	39.73
April	25,643,655	21,646,094	18.47	6,075,928	5,034,245	20.69
May	28,862,948	22,950,463	25.76	6,891,609	5,381,464	28.06
June	29,070,169	22,445,760	29.51	6,849,750	5,218,441	31.26
July	30,424,971	20,187,162	50.71	7,232,653	4,898,498	47.65
August	30,261,167	20,540,291	47.33	7,173,618	4,802,683	49.37
September	26,346,393	19,689,474	33.81	6,187,779	4,738,917	30.57
October	29,663,833	19,625,974	51.15	7,068,893	4,651,016	51.99
November	28,920,147	18,836,407	53.53	6,573,602	4,130,415	59.15
December	29,334,642	23,349,135	25.63	6,828,349	5,533,997	23.39
Total	326,135,514	239,350,902	36.26%	\$76,878,540	\$56,000,618	37.28%

MOTOR FUELS GALLONS



MOTOR FUELS TAX DUE



DIESEL AND ALTERNATIVE FUELS TAX

The Special Fuels Tax Act was repealed by the ninety-third Legislature with the passage of LB 1160 and was replaced with the Diesel Fuel Tax Act and the Alternative Fuel Tax Act. This legislation became effective on July 1, 1994.

Diesel fuel includes all combustible liquids suitable for use in diesel-powered motor vehicles. It does not include kerosene. Undyed diesel fuel is subject to tax when it is imported into the state. A taxable import occurs when: (1) the fuel is withdrawn from a Nebraska pipeline terminal facility; or (2) the fuel is imported into Nebraska

via truck or rail. Diesel fuel stored at a Nebraska pipeline terminal facility is not subject to the tax.

Undyed diesel fuel is taxed in the same manner as gasoline, upon receipt of the fuel as opposed to on the sale of the fuel.

Alternative fuel is defined as propane, compressed natural gas, liquefied petroleum gas, liquefied natural gas, electricity, and any other source of energy used to power a motor vehicle, except motor vehicle fuels and diesel fuel.

Table 20 — Diesel Fuel Net Taxable Gallons and Net Tax Due

MONTH	2002 TAXABLE GALLONS	2001 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2002 TAX DUE	2001 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	26,154,899	26,108,212	0.18%	\$6,377,393	\$6,209,469	2.70%
February	25,311,611	24,686,460	2.53	6,171,661	5,870,837	5.12
March	29,597,420	28,288,503	4.63	7,213,771	6,728,258	7.22
April	30,324,328	28,897,167	4.94	7,395,168	6,872,731	7.60
May	31,266,206	29,819,821	4.85	7,625,386	7,093,867	7.49
June	31,303,314	30,356,302	3.12	7,635,220	7,221,263	5.73
July	31,473,575	30,239,147	4.08	7,656,466	7,373,968	3.83
August	32,146,525	30,830,973	4.27	7,820,831	7,621,124	2.62
September	32,115,024	30,441,740	5.50	7,814,036	7,422,942	5.27
October	34,171,710	34,710,944	-1.55	8,313,517	8,465,719	-1.80
November	29,709,113	30,470,450	-2.50	7,226,658	7,430,513	-2.74
December	27,331,179	26,393,076	3.55	6,649,154	6,434,854	3.33
Total	360,904,904	351,242,795	2.75%	\$87,899,261	\$84,745,545	3.72%

AIRCRAFT FUELS TAX

Aircraft fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of aircraft fuels in Nebraska for use, distribution, sale or delivery in this state. Aircraft fuels include aircraft gasoline, jet fuel, or any other fuel used exclusively for propelling aircraft.

The tax rate for aviation gasoline is five cents per gallon and the tax rate for aviation jet fuel is three cents per gallon. Revenue from the aircraft fuels tax is credited to the Department of Aeronautics Cash Fund.

Table 21 — Aircraft Fuel Net Taxable Gallons and Net Tax Due

MONTH	2002 TAXABLE GALLONS	2001 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2002 TAX DUE	2001 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	3,951,194	4,474,258	-11.69%	\$116,397	\$132,536	-12.18%
February	3,645,464	3,997,089	-8.80	108,350	119,559	-9.38
March	4,249,884	4,644,528	-8.50	127,545	138,052	-7.61
April	4,139,597	4,372,943	-5.34	125,676	132,636	-5.25
May	4,234,330	4,700,895	-9.93	127,472	141,343	-9.81
June	4,346,219	4,402,977	-1.29	133,337	132,926	0.31
July	4,971,491	4,844,775	2.62	153,770	148,237	3.73
August	4,507,714	5,084,706	-11.35	137,555	155,512	-11.55
September	3,770,060	3,505,733	7.54	113,664	105,052	8.20
October	4,056,152	4,310,429	-5.90	120,309	128,610	-6.45
November	3,599,019	3,573,325	0.72	106,729	107,868	-1.06
December	3,979,804	4,314,096	-7.75	118,112	128,646	-8.19
Total	49,450,928	52,225,754	-5.31%	\$1,488,916	\$1,570,977	-5.22%

COMPRESSED FUELS TAX

The Compressed Fuel Act defines compressed fuels as compressed natural gas, liquefied petroleum gas, liquefied natural gas, butane, and any other type of compressed gas or compressed liquid gas suitable for fueling a motor vehicle, except motor vehicle or diesel fuels.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate set by the State Tax Board. All excise taxes are credited to the Highway Trust Fund. The

balance is then allocated as applicable between the Highway Restoration and Improvement Bond Fund and the Highway Cash Fund.

Retailers receive a commission of two percent upon the first \$5,000 dollars collected and one-half percent upon amounts in excess of \$5,000 to offset collection costs beginning July 1, 2002.

Table 22 — Compressed Fuels Net Taxable Gallons and Net Tax Due

MONTH	2002 TAXABLE GALLONS	2001 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2002 TAX DUE	2001 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	125,417	122,336	2.52%	\$30,357	\$28,892	5.07%
February	111,089	104,016	6.80	26,909	24,521	9.74
March	206,516	248,693	-16.96	49,838	58,589	-14.94
April	132,989	125,304	6.13	32,248	29,616	8.89
May	90,125	96,061	-6.18	21,786	22,675	-3.92
June	194,880	180,530	7.95	47,010	42,314	11.10
July	98,756	99,262	-0.51	23,801	24,014	-0.89
August	93,375	97,046	-3.78	22,550	23,448	-3.83
September	204,426	181,306	12.75	49,208	43,709	12.58
October	93,647	122,764	-23.72	22,614	29,740	-23.96
November	114,097	103,529	10.21	27,560	25,084	9.87
December	162,076	190,460	-14.90	38,909	46,661	-16.61
Total	1,627,393	1,671,307	-2.63%	\$392,790	\$399,263	-1.62%

PETROLEUM RELEASE REMEDIAL ACTION FEE

The petroleum release remedial action fee is imposed upon the importer, refiner, or distributor who first sells, offers for sale, or uses petroleum in Nebraska. The fee is nine-tenths of one cent (.009) per gallon on motor vehicle fuels

such as gasoline and gasohol and three-tenths of one cent (.003) on all other petroleum products.

Revenue from the fee is placed in the Petroleum Release Remedial Action Cash Fund.

Table 23 — Petroleum Release Remedial Action Fee

MONTH	MOTOR VEHICLE FUELS	OTHER PETROLEUM PRODUCTS	2002 TOTAL GALLONS	2001 TOTAL GALLONS	2002 TOTAL FEE
January	67,142,172	87,697,357	154,839,529	142,939,632	\$867,274
February	63,263,371	72,895,731	136,159,102	132,913,303	788,064
March	68,895,426	77,688,092	146,583,518	152,717,984	853,130
April	70,399,626	89,128,097	159,527,723	156,554,150	900,972
May	78,482,623	91,048,647	169,531,270	170,135,111	979,490
June	78,281,947	94,503,278	172,785,225	164,223,496	988,060
July	82,694,535	120,962,713	203,657,248	176,202,706	1,107,142
August	81,485,730	106,410,460	187,896,190	170,645,482	1,052,608
September	72,190,023	90,660,667	162,850,690	157,566,400	921,696
October	76,786,494	90,949,284	167,735,778	171,523,932	963,922
November	69,037,018	81,607,908	150,644,926	155,493,977	866,155
December	74,149,078	75,574,081	149,723,159	151,760,118	894,067
Total	882,808,043	1,079,126,315	1,961,934,358	1,902,676,291	\$11,182,580

MOTOR FUELS TAX RATES

For 2002 the motor fuels tax rates are as follows: January 1 through June 30, 24.5 cents; July 1 through December 31, 24.5 cents.

Per LB 1161 enacted in the 1998 Legislative Session, motor fuels tax rates will be set semiannually.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate which is set semiannually. The variable portion of the rate is determined by multiplying the average statewide cost of motor fuels purchased by the State of Nebraska by the variable excise tax percent rate which is set by the State Tax Board.

The semiannual motor fuels tax rate applies to the motor

vehicle fuels, and diesel fuel programs.

Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to the Highway Cash Fund. Motor fuels tax revenue credited to the Highway Trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and fifty percent to counties.

Chronology of Motor Fuels Tax Rates

Effective Date	Aircraft Fuel		Petroleum Release Fee		Gasohol ¢/Gallon	Motor Fuel & Diesel Fuel ¢/Gallon	Variable Excise Tax		Total Tax	
	Gas ¢/Gal.	Jet ¢/Gal.	M.V. Fuels ¢/Gallon	Other Prod. ¢/Gallon			Percent	¢/Gallon	Gasohol ¢/Gallon	M.F. & D.F. ¢/Gallon
Jan. 1, 1989	5	3	—	—	9.5	12.5	10.4	5.7	15.2	18.2
April 1, 1989	5	3	—	—	9.5	12.5	10.4	6.0	15.5	18.5
July 1, 1989	5	3	—	—	9.5	12.5	12.9	9.8	19.3	22.3
Oct. 1, 1989	5	3	.003	.001	9.5	12.5	14.2	9.5	19.0	22.0
Dec. 1, 1989	5	3	.003	.001	9.5	12.5	14.2	9.5	19.0	22.0
April 1, 1990	5	3	.003	.001	9.5	12.5	14.2	10.3	19.8	22.8
July 1, 1990	5	3	.003	.001	9.5	12.5	13.8	9.4	18.9	21.9
July 10, 1990	5	3	.003	.001	10.5	12.5	13.8	9.4	19.9	21.9
Oct. 1, 1990	5	3	.003	.001	10.5	12.5	13.8	8.9	19.4	21.4
Jan. 1, 1991	5	3	.003	.001	10.5	12.5	13.8	14.0	24.5	26.5
April 1, 1991	5	3	.003	.001	10.5	12.5	13.8	11.4	21.9	23.9
July 1, 1991	5	3	.003	.001	10.5	12.5	15.4	11.2	21.7	23.7
Oct. 1, 1991	5	3	.003	.001	10.5	12.5	15.4	10.9	21.4	23.4
Jan. 1, 1992	5	3	.003	.001	10.5	12.5	15.4	11.3	21.8	23.8
April 1, 1992	5	3	.003	.001	10.5	12.5	15.4	9.2	19.7	21.7
July 1, 1992	5	3	.003	.001	10.5	12.5	16.4	11.1	21.6	23.6
Oct. 1, 1992	5	3	.006	.002	10.5	12.5	16.4	11.5	22.0	24.0
Jan. 1, 1993	5	3	.006	.002	12.5	12.5	16.4	12.1	24.6	24.6
April 1, 1993	5	3	.006	.002	12.5	12.5	16.4	10.2	22.7	22.7
July 1, 1993	5	3	.006	.002	12.5	12.5	15.6	11.8	24.3	24.3
Oct. 1, 1993	5	3	.006	.002	12.5	12.5	17.6	11.3	23.8	23.8
Jan. 1, 1994	5	3	.006	.002	12.5	12.5	17.6	13.5	26.0	26.0
April 1, 1994	5	3	.006	.002	12.5	12.5	17.6	10.9	23.4	23.4
July 1, 1994	5	3	.006	.002	12.5	12.5	17.2	11.4	23.9	23.9
Oct. 1, 1994	5	3	.006	.002	12.5	12.5	17.2	12.3	24.8	24.8
Jan. 1, 1995	5	3	.006	.002	12.5	12.5	17.2	11.7	24.2	24.2
April 1, 1995	5	3	.006	.002	12.5	12.5	17.2	11.5	24.0	24.0
June 1, 1995	5	3	.006	.002	12.5	12.5	18.7	13.2	25.7	25.7
Oct. 1, 1995	5	3	.006	.002	12.5	12.5	18.7	12.3	24.8	24.8
Jan. 1, 1996	5	3	.006	.002	12.5	12.5	18.7	12.6	25.1	25.1
April 1, 1996	5	3	.006	.002	12.5	12.5	18.7	13.2	25.7	25.7
July 1, 1996	5	3	.006	.002	12.5	12.5	16.6	13.9	26.4	26.4
Oct. 1, 1996	5	3	.006	.002	12.5	12.5	16.6	12.8	25.3	25.3
Jan. 1, 1997	5	3	.006	.002	12.5	12.5	14.5	12.8	25.3	25.3
April 1, 1997	5	3	.006	.002	12.5	12.5	14.5	12.4	24.9	24.9
July 1, 1997	5	3	.006	.002	12.5	12.5	16.2	12.3	24.8	24.8
Oct. 1, 1997	5	3	.006	.002	12.5	12.5	16.2	12.0	24.5	24.5
Jan. 1, 1998	5	3	.006	.002	12.5	12.5	16.2	12.1	24.6	24.6
April 1, 1998	5	3	.006	.002	12.5	12.5	16.2	10.3	22.8	22.8
July 1, 1998	5	3	.009	.003	12.5	12.5	18.3	11.0	23.5	23.5
Jan. 1, 1999	5	3	.009	.003	12.5	12.5	18.3	10.3	22.8	22.8
July 1, 1999	5	3	.009	.003	12.5	12.5	18.6	11.6	24.1	24.1
Jan. 1, 2000	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2000	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
Jan. 1, 2001	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2001	5	3	.009	.003	12.5	12.5	11.5	12.0	24.5	24.5
Jan. 1, 2002	5	3	.009	.003	12.5	12.5	13.8	12.0	24.5	24.5
July 1, 2002	5	3	.009	.003	12.5	12.5	13.8	12.0	24.5	24.5

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HOMESTEAD EXEMPTION

The homestead exemption program was created by the Legislature to provide property tax relief to elderly and disabled homeowners on a limited income. The specific requirements have been modified since the creation in 1969, but the main criteria is to provide local property tax relief to qualifying elderly and disabled individuals who own and live in the home for which an exemption application is made. The exemption applies to all or part

of the local property taxes levied against the home with the state reimbursing local governments from general fund revenues for the taxes exempted under the program.

For more detailed information or answers to questions about the Nebraska homestead exemption, please contact the local county assessor's office or the Nebraska Department of Revenue.

STATISTICAL TABLES

The following tables, Table 1 through Table 6, are the summarization of the Nebraska Schedule I - Income Statement forms of the applicants for homestead exemption filed during the year 2002.

QUALIFIED OWNER OCCUPANT OVER 65 YEARS OLD

Table 1 - Who FILED a 2001 Federal Income Tax Return, and

Table 2 - Who DID NOT FILE a 2001 Federal Income Tax Return

Table 1 presents the household income components and medical and dental expenses for applicants who filed a 2001 Federal Income Tax Return and Table 2 the household income components and medical and dental expenses for applicants who did not file a 2001 Federal Income Tax Return under the qualification group of Over Age 65. The statistics are grouped by the sliding income scale of 100, 85, 70, 55, 40, and 25 percentage of relief and by filing status.

DISABLED INDIVIDUALS, DISABLED VETERANS AND HOMES CONTRIBUTED TO BY VETERANS AFFAIRS

Table 3 - Who FILED a 2001 Federal Income Tax Return, and

Table 4 - Who DID NOT FILE a 2001 Federal Income Tax Return

Table 3 and Table 4 provide the household income components and medical and dental expenses for applicants who filed and who did not file a 2001 Federal Income Tax Return, respectively for the following exemption groups: (1) veterans disabled by a non service-related accident or illness, (2) disabled individuals, (3) veterans with a 100 percent service-related disability, and (4) homes contributed to by the Department of Veterans Affairs. The statistics are grouped by single and married filing status.

2002 HOMESTEAD EXEMPTION PROGRAM BY COUNTIES

Table 5 - Who FILED a 2001 Federal Income Tax Return, and

Table 6 - Who DID NOT FILE a 2001 Federal Income Tax Return

Table 5 and Table 6 includes all groups of exemptions and list the components of household income and medical and dental expenses by counties for applicants who filed a Federal Income Tax Return and for applicants who did not file a Federal Income Tax Return, respectively.

**Table 1 — Qualified Owner Occupant Over 65 Years Old
Statewide Applicants Who FILED a 2001 Federal Income Tax Return**

Exemption	Number Approved	Total Income	Actual Value	Calculated Exemption Value	Number of Filers	Federal Adjusted Gross Income ¹	Social Security Income		Tier I Railroad Income	
							Number	Amount	Number	Amount
100%										
Single	22,811	\$296,670,963	\$1,129,743,709	\$993,739,772	7,907	\$64,744,437	7,668	\$70,475,516	231	\$2,218,042
Married	13,120	226,000,403	699,306,204	572,667,878	6,316	57,189,993	6,157	83,347,778	126	1,508,514
85%										
Single	846	17,730,848	52,243,494	37,251,214	739	9,343,847	707	7,404,400	28	294,822
Married	1,007	24,757,068	64,052,359	42,759,817	734	10,448,766	707	10,806,825	26	335,642
70%										
Single	652	14,347,777	40,613,352	23,840,373	592	8,044,295	575	6,029,965	18	186,136
Married	851	21,999,080	56,463,306	30,816,315	648	9,958,907	624	9,464,505	23	331,394
55%										
Single	609	14,040,270	39,008,584	17,975,274	565	8,223,368	543	5,841,786	23	230,195
Married	718	19,464,749	48,130,883	21,189,276	592	9,597,536	572	8,924,029	23	357,032
40%										
Single	519	12,535,391	33,467,241	11,246,775	484	7,539,383	470	4,945,448	19	153,006
Married	703	19,940,880	45,096,262	14,548,636	593	10,070,487	574	9,140,336	22	324,489
25%										
Single	377	9,504,321	24,952,718	5,118,757	371	6,064,421	359	3,872,533	12	131,381
Married	539	15,993,609	37,425,161	7,112,873	485	8,783,545	473	7,650,950	16	255,202
All Approved Applications										
Single	25,814	364,829,570	1,320,029,098	1,089,172,165	10,658	103,959,751	10,322	98,569,648	331	3,213,582
Married	16,938	328,155,789	950,474,175	689,094,795	9,368	106,049,234	9,107	129,334,423	236	3,112,273

¹ Only positive income is used in the compilation.

Exemption	Nebraska Adjustment		Income from Nebraska Obligations		Medical/Dental Expense		Medical/Dental Deduction		Household Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
100%										
Single	110	\$2,225,026	50	\$60,325	4,134	\$18,910,689	3,963	\$15,784,890	7,918	\$120,792,658
Married	96	1,799,344	23	66,627	4,089	33,288,813	4,048	29,263,986	6,324	109,658,709
85%										
Single	6	66,291	8	5,701	643	2,187,150	615	1,592,861	739	15,474,397
Married	10	23,815	4	4,135	691	4,465,826	686	3,641,587	734	17,976,303
70%										
Single	6	9,494	3	2,330	511	1,748,465	486	1,255,744	592	13,016,476
Married	10	42,440	3	6,917	605	3,881,343	598	3,134,664	648	16,669,499
55%										
Single	10	21,728	5	6,683	492	1,802,798	471	1,305,025	565	13,018,733
Married	8	11,246	4	9,545	560	3,595,642	550	2,878,233	592	16,018,265
40%										
Single	12	24,744	8	17,264	420	1,429,881	401	991,236	484	11,688,611
Married	12	92,986	4	1,864	564	3,510,537	554	2,763,152	593	16,815,387
25%										
Single	10	21,098	9	15,739	324	1,122,386	306	769,902	371	9,335,269
Married	0	0	5	5,504	457	2,947,525	444	2,319,237	485	14,378,881
All Approved Applications										
Single	154	2,368,381	83	108,042	6,524	27,201,369	6,242	21,699,658	10,669	183,326,144
Married	138	1,972,746	43	94,592	6,966	51,689,686	6,880	44,000,859	9,376	191,517,044

**Table 2 — Qualified Owner Occupant Over 65 Years Old
Statewide Applicants Who DID NOT FILE a 2001 Federal Income Tax Return**

Exemption	Wages & Salaries		Social Security Income		Tier I Railroad Income		Pensions and Annuities		Taxable Pensions & Annuities	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
100%										
Single	894	\$2,951,822	14,504	\$141,103,249	681	\$5,756,400	2,047	\$6,620,507	4,083	\$11,596,582
Married	825	3,073,359	6,815	102,876,669	233	2,523,360	1,357	5,989,763	2,522	9,773,062
85%										
Single	21	138,778	107	1,475,015	5	37,723	19	88,966	49	236,087
Married	59	342,004	275	5,044,312	11	140,605	101	577,712	181	1,045,027
70%										
Single	8	67,310	62	792,329	0	\$0	10	48,175	33	220,995
Married	33	183,692	204	3,787,241	9	147,500	74	487,258	143	984,401
55%										
Single	5	38,227	45	617,662	3	53,265	10	57,226	22	142,743
Married	21	153,727	128	2,371,050	10	129,746	46	8,074,441	88	563,494
40%										
Single	10	114,787	32	452,276	3	49,632	9	54,619	15	95,170
Married	20	162,831	110	2,059,197	5	89,643	35	303,871	70	521,294
25%										
Single	0	0	8	95,183	0	0	0	0	5	39,971
Married	14	99,259	56	1,097,945	0	0	19	131,001	33	189,728
All Approved Applications										
Single	939	3,323,835	14,758	144,535,714	694	5,918,476	2,097	6,879,543	4,207	12,331,548
Married	972	4,014,872	7,588	117,236,414	268	3,030,854	1,632	15,564,046	3,037	13,077,006

Exemption	IRA Distributions		Taxable IRA Distributions		Tax Exempt Interest		Taxable Interest		Other Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
100%										
Single	668	\$1,756,423	1,172	\$2,492,186	649	\$1,194,523	7,782	\$15,844,618	1,156	\$3,120,850
Married	678	1,803,213	1,103	2,840,225	287	623,197	3,927	9,103,506	739	2,419,327
85%										
Single	13	43,833	22	65,689	7	11,543	79	371,696	17	67,400
Married	57	240,003	93	389,488	9	26,795	207	715,146	32	99,207
70%										
Single	6	30,709	12	79,644	6	39,820	40	165,895	6	22,161
Married	51	209,177	75	314,210	8	24,144	153	522,567	23	89,666
55%										
Single	7	23,505	11	39,261	4	10,457	29	172,715	4	12,173
Married	34	119,828	60	213,507	9	10,762	95	353,061	9	31,001
40%										
Single	7	38,972	8	41,799	0	0	27	127,458	0	0
Married	27	154,046	43	258,195	8	40,904	85	311,396	8	11,424
25%										
Single	0	0	0	0	0	0	6	20,864	0	0
Married	14	59,038	28	131,487	3	12,536	45	233,834	8	26,998
All Approved Applications										
Single	702	1,894,642	1,227	2,727,133	667	1,259,399	7,963	16,703,246	1,187	3,230,946
Married	861	2,585,305	1,402	4,147,112	324	738,338	4,512	11,239,510	819	2,677,623

Table 2 — Qualified Owner Occupant Over 65 Years Old (cont.)
Statewide Applicants Who DID NOT FILE a 2001 Federal Income Tax Return

Exemption	Medical & Dental Expenses		Medical & Dental Deductions		Household Income	
	Number	Amount	Number	Amount	Number	Amount
100%						
Single	3,607	\$10,441,461	3,323	\$8,377,893	14,920	\$175,878,305
Married	3,386	20,065,034	3,305	17,053,813	6,943	116,359,214
85%						
Single	84	219,842	75	146,155	109	2,256,452
Married	256	1,297,496	248	1,011,474	281	6,780,766
70%						
Single	48	119,540	39	78,310	63	1,331,300
Married	191	947,934	187	723,449	208	5,329,581
55%						
Single	32	95,053	30	64,965	46	1,021,537
Married	112	512,377	110	378,500	130	3,446,483
40%						
Single	21	62,337	19	41,129	35	846,780
Married	96	448,355	94	328,431	112	3,125,493
25%						
Single	7	20,046	7	13,062	8	169,051
Married	46	230,113	46	169,799	56	1,614,729
All Approved Applications						
Single	3,799	10,958,279	3,493	8,721,514	15,181	181,503,425
Married	4,087	23,501,309	3,990	19,665,466	7,730	136,656,266

**Table 3 — Disabled Individuals, Veterans, and Homes Contributed by the Department of Veteran Affairs
Statewide Applicants Who FILED a 2001 Federal Income Tax Return**

	Number Approved	Total Income	Actual Value	Calculated Exemption Value	Number of Filers	Federal Adjusted Gross Income ¹	Social Security Income Number Amount	Tier I Railroad Income Number Amount
Veterans Disabled by a Non-Service-Related Accident or Illness								
Single	213	\$2,004,551	\$10,158,403	\$9,697,215	67	\$729,040	38 \$371,622	6 \$64,742
Married	758	13,974,760	50,505,888	46,567,589	445	6,313,949	282 4,198,759	15 220,145
Disabled Individuals								
Single	943	6,756,292	51,181,387	50,326,354	328	3,383,791	117 1,194,028	4 31,853
Married	1,135	17,436,275	69,676,179	66,101,524	773	11,621,203	280 3,942,333	22 248,637
Veterans with a 100% Service-Related Disability								
Single	575	6,743,045	39,416,442	37,862,838	266	3,163,351	162 1,395,791	0 0
Married	550	8,190,143	39,441,259	37,471,456	324	4,511,612	139 1,861,096	0 0
Homes Contributed to by the Department of Veteran Affairs								
	110	NA	13,854,232	13,854,232	NA	NA	NA NA	NA NA

¹ Only positive income is used in the compilation.

	Nebraska Adjustment		Income from Nebraska Obligations		Medical/Dental Expense		Medical/Dental Deductions		Household Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Veterans Disabled by a Non-Service-Related Accident or Illness										
Single	0	\$0	0	\$0	37	\$129,973	35	\$101,153	67	\$1,065,629
Married	4	45,574	0	0	291	2,148,921	286	1,815,642	445	8,928,047
Disabled Individuals										
Single	4	7,630	0	0	162	920,319	159	807,862	328	3,840,577
Married	11	212,029	3	7,131	446	3,112,610	436	2,679,910	773	13,275,456
Veterans with a 100% Service-Related Disability										
Single	3	9,023	0	0	126	400,551	109	300,060	266	4,266,570
Married	4	84,852	0	0	156	741,162	144	589,578	325	5,735,774
Homes Contributed to by the Department of Veteran Affairs										
	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

**Table 4 — Disabled Individuals, Veterans, and Homes Contributed by the Department of Veteran Affairs
Statewide Applicants Who DID NOT FILE a 2001 Federal Income Tax Return**

	Wages & Salaries		Social Security Income		Tier I Railroad Income		Pensions & Annuities		Taxable Pensions & Annuities	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Veterans Disabled by a Non-Service-Related Accident or Illness										
Single	6	\$55,435	66	\$695,561	3	\$429,897	20	\$90,570	32	\$170,241
Married	32	219,063	267	4,270,000	8	69,365	97	489,909	131	676,152
Disabled Individuals										
Single	39	203,649	229	2,166,440	15	139,189	40	150,955	69	234,693
Married	43	257,928	229	3,498,110	4	62,432	52	276,318	103	466,225
Veterans with a 100% Service-Related Disability										
Single	11	32,488	199	1,749,328	3	8,468	49	281,466	67	355,163
Married	17	59,991	141	1,997,987	5	50,933	36	200,588	49	237,546
Homes Contributed to by the Department of Veteran Affairs										
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	IRA Distribution		Taxable IRA Distribution		Tax Exempt Interest		Taxable Interest		Other Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Veterans Disabled by a Non-Service-Related Accident or Illness										
Single	0	\$0	0	\$0	3	\$977	28	\$31,838	6	\$10,645
Married	32	115,697	46	160,237	10	20,837	144	295,390	24	94,355
Disabled Individuals										
Single	10	28,094	12	28,090	4	3,386	102	208,630	30	101,947
Married	15	66,225	26	95,910	16	28,980	108	260,159	34	87,268
Veterans with a 100% Service-Related Disability										
Single	8	30,871	11	31,301	11	14,949	127	318,449	22	62,124
Married	11	40,861	17	54,878	7	10,389	91	238,171	7	26,187
Homes Contributed to by the Department of Veteran Affairs										
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Medical & Dental Expenses		Medical & Dental Deductions		Household Income ¹					
	Number	Amount	Number	Amount	Number	Amount				
Veterans Disabled by a Non-Service-Related Accident or Illness										
Single	25	\$77,890	22	\$65,169	87	\$938,922				
Married	155	909,527	153	761,917	287	5,050,090				
Disabled Individuals										
Single	77	225,990	71	189,166	329	2,915,715				
Married	129	729,793	128	616,940	287	4,160,818				
Veterans with a 100% Service-Related Disability										
Single	52	121,568	47	95,995	232	2,476,475				
Married	56	269,521	56	220,189	167	2,454,369				
Homes Contributed to by the Department of Veteran Affairs										
	N/A	N/A	N/A	N/A	N/A	N/A				

¹ Only positive income is used in the compilation.

Table 5 — Homestead Exemption Program by Counties
Applicants Who FILED a 2001 Federal Income Tax Return

County	Number Approved	Total Income	Actual Value	Exemption Value	Number of Filers	Federal Adjusted Gross Income ¹	Social Security Income Number	Social Security Income Amount	Tier I Railroad Income Number	Tier I Railroad Income Amount
ADAMS	887	\$14,942,223	\$50,229,369	\$38,809,295	391	\$4,333,319	359	\$4,621,212	*	*
ANTELOPE	439	6,200,851	14,712,112	11,156,070	232	2,344,752	218	2,415,908	0	\$0
ARTHUR	14	199,459	519,960	434,050	13	84,892	11	120,702	*	*
BANNER	21	296,666	637,689	519,779	16	177,814	11	112,579	0	0
BLAINE	19	250,517	607,404	400,093	12	102,487	12	114,020	0	0
BOONE	323	4,748,220	11,330,179	8,668,512	175	1,708,858	174	1,907,011	0	0
BOX BUTTE	397	6,267,644	18,045,992	12,943,102	200	2,057,738	174	2,156,258	20	234,471
BOYD	177	2,649,561	3,555,133	3,151,565	99	1,122,849	96	941,501	*	*
BROWN	226	3,325,872	6,912,041	5,742,393	116	1,221,059	105	1,140,184	*	*
BUFFALO	948	15,425,467	52,857,383	42,564,888	486	5,388,421	449	5,373,639	*	*
BURT	384	6,163,854	16,924,284	11,478,972	201	2,228,069	195	2,369,351	0	0
BUTLER	301	4,557,169	12,461,170	9,332,797	150	1,675,542	141	1,466,211	*	*
CASS	560	9,283,418	36,411,099	29,692,811	272	2,976,562	240	2,897,659	11	116,728
CEDAR	493	7,648,237	19,477,675	14,260,109	274	3,013,987	268	2,857,183	0	0
CHASE	182	2,770,574	7,374,486	5,255,907	90	887,118	86	1,045,821	*	*
CHERRY	233	3,439,527	9,266,476	6,590,533	99	1,156,917	90	982,526	0	0
CHEYENNE	333	5,290,505	13,722,506	10,632,856	153	1,523,738	140	1,637,154	*	*
CLAY	253	4,092,347	9,134,475	6,697,938	120	1,271,013	113	1,363,868	*	*
COLFAX	436	6,896,720	21,273,930	13,706,278	228	2,540,094	224	2,482,253	0	0
CUMING	455	7,332,725	20,477,015	13,972,113	279	3,010,361	274	3,151,227	0	0
CUSTER	584	8,258,610	16,743,720	14,135,040	303	2,743,571	294	3,354,318	*	*
DAKOTA	458	7,088,106	24,466,935	17,625,292	177	1,769,829	167	2,029,608	*	*
DAWES	369	5,739,419	13,938,589	10,056,962	189	1,934,825	171	1,943,806	12	113,939
DAWSON	680	11,023,017	33,803,550	23,984,988	306	3,088,309	287	3,493,454	*	*
DEUEL	106	1,735,119	3,810,307	3,024,823	54	491,727	52	719,918	*	*
DIXON	302	4,651,606	11,481,370	8,639,701	158	1,707,863	154	1,595,733	0	0
DODGE	1,221	20,593,443	82,604,008	61,535,495	570	6,185,890	529	6,516,623	*	*
DOUGLAS	9,098	146,468,677	572,258,983	484,474,083	3,631	41,013,609	3,266	38,975,655	162	1,616,005
DUNDY	98	1,429,564	2,356,084	2,006,849	39	393,675	37	393,967	0	0
FILLMORE	272	4,338,074	8,762,042	6,941,315	146	1,488,293	139	1,622,529	*	*
FRANKLIN	249	3,566,882	6,009,955	5,229,404	133	1,314,486	121	1,279,319	0	0
FRONTIER	104	1,612,523	5,153,357	3,314,649	56	512,618	54	638,903	0	0
FURNAS	276	4,234,824	8,002,280	6,546,762	126	1,434,236	120	1,298,453	0	0
GAGE	1,010	15,805,556	52,065,750	35,884,717	451	4,754,578	422	5,144,842	*	*
GARDEN	139	2,081,685	4,350,341	3,402,938	57	554,465	56	653,154	0	0
GARFIELD	139	2,103,240	4,208,635	3,603,695	77	806,990	71	725,643	*	*
GOSPER	84	1,452,209	3,605,994	2,586,220	44	556,081	41	477,927	0	0
GRANT	22	351,742	622,552	433,050	12	97,113	12	144,393	0	0
GREELEY	177	2,568,556	5,845,080	4,286,223	99	1,030,538	93	919,385	*	*
HALL	1,515	25,077,636	96,368,879	76,056,387	734	8,166,323	651	8,089,967	15	171,241
HAMILTON	252	4,011,508	13,163,756	10,301,096	126	1,518,081	112	1,385,943	0	0
HARLAN	207	3,154,777	6,681,865	5,073,035	87	855,362	85	1,036,709	0	0
HAYES	39	520,974	753,346	670,373	23	242,111	22	242,079	0	0
HITCHCOCK	155	2,371,517	4,535,023	3,815,294	78	691,124	77	947,034	*	*
HOLT	568	8,285,487	20,966,993	15,380,761	294	3,130,599	275	2,932,932	*	*
HOOKER	56	818,783	1,471,919	1,301,364	28	290,083	24	250,582	*	*
HOWARD	337	5,032,054	15,787,483	10,672,670	169	1,650,836	164	1,815,604	*	*
JEFFERSON	505	7,579,318	17,005,079	13,159,604	212	2,224,030	197	2,280,131	10	125,197
JOHNSON	287	4,603,821	13,068,838	8,917,824	164	1,710,763	160	1,749,822	0	0
KEARNEY	173	2,836,321	8,027,190	6,322,479	80	871,067	74	881,223	0	0
KEITH	388	6,133,289	19,007,360	12,407,345	192	1,931,290	182	2,259,791	*	*
KEYA PAHA	47	700,565	953,587	902,788	27	246,542	26	275,195	0	0
KIMBALL	191	3,045,165	6,678,629	5,456,206	87	860,180	78	1,071,421	*	*
KNOX	578	8,282,650	16,079,078	13,605,746	273	2,979,513	263	2,726,236	*	*
LANCASTER	4,054	66,412,048	327,068,305	278,843,468	1,903	21,069,173	1,697	20,921,767	72	808,747
LINCOLN	1,066	17,857,759	56,992,788	42,587,611	524	5,403,393	379	4,424,835	132	1,795,094
LOGAN	30	469,981	1,095,366	852,766	15	167,915	13	136,785	*	*
LOUP	42	536,705	1,223,260	918,371	28	192,967	27	266,689	0	0
MADISON	941	15,068,859	49,986,919	39,285,988	444	5,093,616	418	4,770,733	10	116,091
MCPHERSON	19	297,143	497,729	431,048	14	145,306	14	148,105	0	0
MERRICK	343	5,486,040	14,888,210	10,971,978	175	1,854,864	164	1,891,551	*	*
MORRILL	274	3,915,195	10,357,004	7,392,057	122	1,289,131	116	1,331,317	*	*
NANCE	212	3,163,499	7,922,495	6,106,860	117	1,048,502	119	1,357,002	*	*
NEMAHA	348	5,330,766	12,415,790	9,503,933	174	1,793,013	167	1,965,487	0	0
NUCKOLLS	307	4,783,774	6,691,180	5,730,141	134	1,444,994	130	1,494,686	*	*
OTOE	609	9,491,083	34,625,935	26,827,096	319	3,429,855	299	3,619,596	*	*
PAWNEE	240	3,637,730	5,380,445	4,611,119	123	1,360,659	117	1,239,865	0	0
PERKINS	123	1,855,239	4,792,433	3,677,362	68	610,759	64	731,862	*	*
PHELPS	262	4,057,559	12,645,789	10,133,678	120	1,099,385	108	1,430,787	*	*
PIERCE	368	5,837,021	15,985,213	11,331,681	198	2,175,469	192	2,052,807	0	0
PLATTE	896	14,615,045	54,014,720	43,934,475	413	4,412,216	388	4,562,788	*	*
POLK	240	3,824,009	11,185,770	8,022,232	127	1,425,215	122	1,491,845	*	*
RED WILLOW	430	6,985,783	18,838,168	12,945,277	194	2,162,378	166	2,032,669	14	169,410
RICHARDSON	595	8,566,931	18,773,205	15,568,022	254	2,603,294	229	2,605,705	*	*
ROCK	124	1,663,569	3,301,265	2,718,823	72	625,318	69	690,790	0	0
SALINE	568	9,089,798	26,206,461	18,720,891	312	3,258,570	302	3,495,720	*	*
SARPY	1,327	22,513,123	123,582,035	103,011,823	684	8,277,001	574	6,789,770	22	210,972
SAUNDERS	750	12,151,332	54,016,775	40,602,450	440	4,775,302	411	4,859,242	*	*
SCOTTS BLUFF	1,569	25,107,905	84,100,481	58,543,337	649	6,866,577	593	7,603,606	*	*
SEWARD	462	7,916,361	29,483,479	23,315,949	263	2,994,919	255	3,159,324	*	*
SHERIDAN	312	4,627,731	9,012,912	7,640,115	154	1,506,940	149	1,657,822	*	*
SHERMAN	247	3,637,223	8,187,010	6,018,360	125	1,232,322	125	1,387,152	*	*
SIOUX	43	595,763	1,328,920	1,148,032	31	227,213	29	330,981	*	*
STANTON	182	2,835,802	8,514,815	5,782,727	100	981,958	95	1,004,860	*	*
THAYER	349	5,512,307	9,543,052	7,984,126	175	1,895,048	164	1,820,719	*	*
THOMAS	37	518,563	866,922	764,239	20	175,659	18	175,618	*	*
THURSTON	187	3,106,977	5,557,987	4,570,655	102	1,101,856	100	1,187,518	0	0
VALLEY	287	4,495,924	9,227,590	7,388,579	139	1,358,355	133	1,460,479	0	0
WASHINGTON	473	7,667,413	37,664,113	31,035,912	236	2,523,195	219	2,749,910	*	*
WAYNE	270	4,431,970	13,453,357	9,349,820	160	1,813,268	154	1,791,351	0	0
WEBSTER	254	3,874,115	8,323,185	6,185,165	107	1,276,351	97	1,074,793	*	*
WHEELER	26	359,843	550,020	533,945	13	128,332	12	102,840	0	0
YORK	403	6,454,267	19,867,025	14,541,778	173	1,859,453	163	2,019,761	0	0
OMAHA ²	10,898	176,649,213	733,505,131	618,521,819	4,551	51,813,804	4,059	48,515,335	190	1,904,853
LINCOLN	4,054	66,412,048	327,068,305	278,843,468	1,903	21,069,173	1,697	20,921,767	72	808,747
OTHER	32,084	505,029,164	1,484,163,627	1,119,931,836	15,775	166,848,953	14,691	171,430,598	353	4,185,420
TOTAL	47,036	\$748,090,425	\$2,544,737,063	\$2,017,297,123	22,229	\$239,731,930	20,447	\$240,867,700	615	\$6,899,020

* Suppressed to avoid disclosure of confidential information

¹ Only positive income is used in the compilation

² "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state

Table 5 — Homestead Exemption Program by Counties (Cont.)
Applicants Who FILED a 2001 Federal Income Tax Return

	Nebraska Adjustments		Income from Nebraska Obligations		Medical & Dental Expenses		Medical & Dental Deductions		Household Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
ADAMS	*	*	*	*	260	\$1,521,911	253	\$1,251,407	391	\$7,677,860
ANTELOPE	*	*	*	*	141	1,021,777	138	881,233	232	3,757,219
ARTHUR	0	\$0	*	*	*	*	*	*	13	168,533
BANNER	0	0	0	\$0	*	*	*	*	16	234,354
BLAINE	0	0	0	0	11	52,050	11	55,112	12	170,445
BOONE	*	*	*	*	127	661,566	121	552,026	175	2,977,201
BOX BUTTE	0	0	*	*	140	855,222	134	719,717	200	3,705,092
BOYD	*	*	0	0	53	344,854	50	292,849	99	1,775,756
BROWN	*	*	*	*	81	537,125	80	464,393	116	1,914,572
BUFFALO	*	*	*	*	326	2,066,957	318	1,737,716	486	9,055,457
BURT	*	*	*	*	141	902,124	137	758,908	201	3,735,057
BUTLER	*	*	*	*	91	639,080	87	550,113	150	2,612,914
CASS	*	*	0	0	205	1,023,386	198	831,405	272	5,151,969
CEDAR	*	*	*	*	165	1,096,491	161	931,814	274	4,828,841
CHASE	*	*	*	*	59	360,730	58	305,314	90	1,615,687
CHEERY	*	*	0	0	58	350,960	58	290,930	99	1,820,276
CHEYENNE	*	*	*	*	72	401,885	72	325,088	153	2,771,879
CLAY	*	*	*	*	81	515,254	78	433,952	120	2,227,940
COLFAX	*	*	*	*	144	942,364	140	801,458	229	4,212,685
CUMING	*	*	*	*	162	1,340,292	161	1,170,124	279	4,902,266
CUSTER	*	*	*	*	211	1,311,379	207	1,137,015	303	4,858,779
DAKOTA	*	*	0	0	116	663,873	115	549,365	177	3,241,001
DAWES	*	*	0	0	92	632,650	92	536,218	189	3,410,822
DAWSON	*	*	0	0	185	1,055,232	181	868,490	306	5,699,970
DEUEL	*	*	0	0	22	174,704	22	148,426	54	1,049,014
DIXON	*	*	*	*	112	569,634	111	469,117	158	2,807,866
DODGE	*	*	*	*	379	2,160,145	373	1,784,252	570	10,884,855
DOUGLAS	43	227,260	24	36,044	2,602	12,927,145	2,484	10,428,441	3,634	71,216,801
DUNDY	*	*	0	0	15	159,060	15	144,421	39	673,061
FILLMORE	0	0	0	0	81	573,289	79	489,775	146	2,643,052
FRANKLIN	0	0	0	0	68	416,606	67	356,273	135	2,162,246
FRONTIER	*	*	0	0	26	168,863	26	141,130	56	943,913
FURNAS	*	*	*	*	82	447,532	79	368,040	127	2,343,084
GAGE	*	*	*	*	319	1,860,457	309	1,550,536	451	8,331,759
GARDEN	*	*	0	0	25	182,394	25	154,118	57	1,049,584
GARFIELD	*	*	0	0	41	243,082	39	209,391	77	1,300,069
GOSPER	0	0	0	0	29	195,109	29	163,770	44	869,205
GRANT	*	*	*	*	*	*	*	*	12	220,579
GREELEY	*	*	0	0	56	375,975	55	321,314	99	1,620,413
HALL	*	*	*	*	459	2,764,675	452	2,300,215	734	14,029,263
HAMILTON	*	*	*	*	85	649,774	83	559,214	126	2,335,161
HARLAN	0	0	*	*	55	271,978	53	218,075	87	1,638,638
HAYES	0	0	0	0	14	88,270	13	75,005	23	404,086
HITCHCOCK	*	*	0	0	58	327,891	58	276,273	78	1,344,761
HOLT	11	309,001	*	*	175	1,104,450	171	935,977	295	5,000,049
HOOKER	0	0	0	0	11	65,201	11	52,278	28	501,387
HOWARD	0	0	*	*	85	531,723	81	448,628	169	2,920,966
JEFFERSON	*	*	*	*	135	904,648	131	767,466	213	3,799,586
JOHNSON	0	0	0	0	104	605,521	102	503,940	164	2,922,871
KEARNEY	0	0	0	0	53	295,448	53	245,398	80	1,467,022
KEITH	*	*	0	0	137	739,125	134	609,783	192	3,542,060
KEYA PAHA	0	0	0	0	12	70,544	12	58,528	27	444,041
KIMBALL	*	*	*	*	65	380,763	60	317,472	87	1,645,045
KNOX	*	*	*	*	173	1,083,280	168	913,694	273	4,666,859
LANCASTER	40	130,838	23	34,152	1,491	8,300,669	1,460	6,876,779	1,904	36,132,327
LINCOLN	13	166,572	*	*	312	1,911,964	305	1,592,911	524	10,021,370
LOGAN	*	*	*	*	*	*	*	*	15	286,491
LOUP	0	0	0	0	*	*	*	*	28	367,045
MADISON	*	*	*	*	320	2,199,254	307	1,899,089	445	7,984,438
MCPHERSON	0	0	0	0	*	*	*	*	14	246,982
MERRICK	*	*	0	0	108	629,247	107	526,442	175	3,189,570
MORRILL	*	*	0	0	76	624,478	74	545,518	122	2,067,060
NANCE	*	*	0	0	49	331,154	49	280,854	122	2,067,507
NEMAHA	0	0	*	*	97	646,643	94	547,337	174	3,176,246
NUCKOLLS	*	*	0	0	92	496,479	89	409,773	134	2,510,093
OTOE	*	*	*	*	221	1,502,360	218	1,280,989	319	5,706,143
PAWNEE	*	*	0	0	70	394,580	68	324,960	123	2,243,491
PERKINS	*	*	0	0	44	255,967	41	219,539	68	1,072,689
PHELPS	*	*	0	0	79	485,873	79	406,859	120	2,131,282
PIERCE	*	*	*	*	112	646,932	111	532,382	198	3,629,939
PLATTE	*	*	*	*	259	1,430,390	257	1,169,939	413	7,804,433
POLK	0	0	0	0	91	838,408	85	745,888	127	2,211,104
RED WILLOW	*	*	0	0	131	736,899	128	605,053	194	3,746,814
RICHARDSON	*	*	*	*	173	1,146,687	163	986,941	254	4,344,654
ROCK	*	*	*	*	32	161,515	30	136,878	72	1,089,283
SALINE	*	*	*	*	216	1,455,307	212	1,248,727	312	5,521,764
SARPY	13	172,650	11	8,350	494	2,241,201	464	1,770,927	685	13,486,312
SAUNDERS	0	0	*	*	302	1,778,011	297	1,482,677	440	8,153,561
SCOTTS BLUFF	0	0	*	*	358	2,200,630	357	1,805,249	649	12,604,975
SEWARD	*	*	*	*	186	1,252,076	181	1,059,624	263	5,021,792
SHERIDAN	*	*	0	0	93	580,955	87	497,369	154	2,637,148
SHERMAN	0	0	0	0	66	450,191	65	387,272	127	2,255,470
SIOUX	*	*	0	0	13	81,695	13	71,091	31	446,590
STANTON	*	*	0	0	51	273,010	50	224,745	101	1,710,813
THAYER	*	*	0	0	108	746,479	107	638,887	175	3,124,967
THOMAS	0	0	0	0	12	45,605	10	42,818	20	329,577
THURSTON	0	0	0	0	52	336,699	51	280,269	102	1,963,266
VALLEY	*	*	*	*	63	355,979	61	290,601	139	2,427,490
WASHINGTON	*	*	0	0	202	1,131,543	201	940,701	236	4,403,471
WAYNE	*	*	0	0	103	723,645	100	618,849	160	2,919,633
WEBSTER	*	*	*	*	61	379,561	61	315,939	107	2,091,898
WHEELER	0	0	0	0	*	*	*	*	13	197,125
YORK	0	0	0	0	119	653,432	116	538,472	173	3,326,560
OMAHA ²	65	476,023	38	48,803	3,298	16,299,889	3,149	13,140,070	4,555	89,106,584
LINCOLN	40	130,838	23	34,152	1,491	8,300,669	1,460	6,876,779	1,904	36,132,327
OTHER	213	4,093,374	74	135,394	9,919	61,744,033	9,682	51,977,873	15,790	286,716,329
TOTAL	318	\$4,700,235	135	\$218,349	14,708	\$86,344,591	14,291	\$71,994,722	22,249	\$411,955,240

* Suppressed to avoid disclosure of confidential information

¹ Only positive income is used in the compilation

² "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state

Table 6 — Homestead Exemption Program by Counties
Applicants who DID NOT FILE a 2001 Federal Income Tax Return

County	Wages & Salaries Number	Wages & Salaries Amount	Social Security Number	Social Security Income Amount	Tier I Railroad Number	Tier I Railroad Income Amount	Pensions & Annuities Number	Pensions & Annuities Amount	Taxable Pensions & Annuities Number	Taxable Pensions & Annuities Amount
ADAMS	47	\$232,457	475	\$5,813,646	11	\$117,303	76	\$283,455	190	\$668,350
ANTELOPE	31	144,373	200	2,148,443			33	126,721	45	145,982
ARTHUR	0	0	*	*	0	0	0	0	*	*
BANNER	*	*	*	*	0	0	*	*	*	*
BLAINE	*	*	*	*	0	0	0	0	*	*
BOONE	14	80,868	148	1,467,069					20	61,673
BOX BUTTE	*	*	172	1,933,839	35	365,615	18	130,294	58	205,690
BOYD	*	*	74	698,686	0	0	*	*	11	45,130
BROWN	10	34,528	110	1,119,900				*	17	62,813
BUFFALO	42	218,212	437	5,309,170	18	172,225	64	236,814	147	508,655
BURT	12	51,099	179	2,090,733			12	31,675	38	110,875
BUTLER	19	59,628	147	1,577,924	*	*	34	90,244	41	93,451
CASS	14	58,346	265	3,255,356	23	213,994	84	359,644	117	437,959
CEDAR	28	120,842	217	2,195,941	*	*	13	55,383	41	142,492
CHASE	16	66,178	92	1,008,378	0	0	*	*	19	59,214
CHERRY	11	20,435	128	1,393,448			16	43,027	24	65,454
CHEYENNE	13	49,115	166	1,925,666	*	*	*	*	39	199,821
CLAY	21	105,000	124	1,519,170	*	*	28	105,912	37	145,312
COLFAX	19	74,304	201	2,191,985	*	*	23	54,995	34	73,436
CUMING	14	49,027	175	1,964,273	*	*	*	*	22	72,015
CUSTER	21	99,728	260	2,782,868	*	*	29	115,599	58	219,472
DAKOTA	20	75,177	268	3,311,886			43	167,981	81	334,377
DAWES	*	*	170	1,780,250	19	183,630	*	*	30	134,895
DAWSON	39	129,294	360	4,408,659	*	*	70	223,288	102	321,453
DEUEL	*	*	49	571,382	*	*	*	*	*	*
DIXON	19	54,260	144	1,536,136	*	*	17	82,963	29	100,761
DODGE	62	214,233	621	7,944,614	22	202,639	111	427,233	272	965,507
DOUGLAS	271	1,326,226	5,107	62,159,247	254	2,189,025	1,157	12,776,048	2,193	8,522,311
DUNDY	*	*	59	626,335	0	0	*	*	11	25,846
FILLMORE	14	40,336	123	1,410,949	0	0	15	38,384	28	62,366
FRANKLIN	12	64,396	107	1,206,518	*	*	*	*	17	54,943
FRONTIER	*	*	47	546,229	*	*	*	*	*	*
FURNAS	13	58,107	142	1,554,069	*	*	19	95,130	31	124,325
GAGE	60	198,226	542	6,336,243	*	*	116	380,407	178	513,515
GARDEN	*	*	75	844,337	*	*	10	43,563	14	45,884
GARFIELD	14	36,834	62	617,235	0	0	*	*	11	48,697
GOSPER	*	*	39	492,889	0	0	*	*	*	*
GRANT	0	0	*	*	*	*	0	0	*	*
GREELEY	*	*	80	790,255	*	*	*	*	11	23,452
HALL	67	262,898	742	9,265,749	32	218,346	61	214,341	212	749,258
HAMILTON	22	48,109	124	1,445,006			18	56,338	41	137,238
HARLAN	11	34,316	112	1,253,995	*	*	21	63,415	35	115,295
HAYES	0	0	14	107,807	0	0	*	*	*	*
HITCHCOCK	*	*	74	889,512	*	*	*	*	16	39,032
HOLT	36	161,014	270	2,713,694	*	*	42	164,687	45	153,760
HOOVER			28	284,498	*	*	*	*		
HOWARD	13	43,984	163	1,733,026	*	*	*	*	15	56,568
JEFFERSON	20	79,592	275	2,927,028	19	209,473	51	178,005	84	246,226
JOHNSON	18	50,911	121	1,299,103	*	*	30	129,001	38	148,299
KEARNEY	*	*	92	1,159,067	*	*	11	41,899	23	84,096
KEITH	18	43,065	184	2,272,896	*	*	30	112,479	51	159,550
KEYA PAHA	*	*	19	216,001	0	0	0	0	*	*
KIMBALL	*	*	99	1,270,588	*	*	12	34,655	25	73,336
KNOX	22	88,069	300	3,015,601	*	*	35	86,085	53	137,432
LANCASTER	168	575,660	1,988	25,087,163	140	1,320,952	484	1,812,000	893	3,105,203
LINCOLN	28	148,389	441	5,047,668	136	1,531,217	96	373,026	240	931,612
LOGAN	*	*	13	147,162	*	*	*	*	*	*
LOUP	*	*	13	132,403	*	*	0	0	*	*
MADISON	42	149,030	486	5,914,894	*	*	83	301,152	152	525,743
MCPHERSON	0	0	*	*	0	0	*	*	*	*
MERRICK	21	89,343	165	1,877,768	*	*	15	59,252	39	138,414
MORRILL	24	94,339	148	1,561,067	*	*	*	*	22	89,367
NANCE	0	0	85	909,932	*	*	*	*	20	82,475
NEMAH	19	69,817	170	1,772,431	*	*	13	47,776	39	107,343
NUCKOLLS	15	41,907	165	1,835,164	*	*	27	119,474	50	187,789
OTOE	31	128,466	286	3,274,707	*	*	38	115,743	83	293,091
PAWNEE	*	*	115	1,163,571	*	*	*	*	22	62,556
PERKINS	*	*	54	687,045	0	0	*	*	*	*
PHELPS	19	85,094	138	1,650,108	*	*	13	34,873	22	58,301
PIERCE	17	72,825	170	1,767,028	*	*	20	83,027	37	151,649
PLATTE	42	122,089	468	5,497,863	10	79,163	72	289,539	157	421,251
POLK	19	85,407	112	1,280,858	*	*	11	42,169	23	84,098
RED WILLOW	18	60,514	225	2,658,069	13	137,496	36	106,985	76	227,132
RICHARDSON	21	87,471	317	3,464,936	*	*	53	212,796	83	284,634
ROCK	*	*	53	489,507	*	*	*	*	11	34,615
SALINE	26	75,583	252	2,936,242	*	*	51	234,019	93	276,571
SARPY	40	175,679	578	7,251,676	33	364,292	171	696,341	258	1,002,210
SAUNDERS	24	120,031	282	3,224,646	14	119,873	34	144,747	69	255,526
SCOTTS BLUFF	77	326,627	856	10,377,531	20	159,035	160	791,717	250	918,042
SEWARD	26	89,875	191	2,322,806	*	*	35	211,534	68	251,926
SHERIDAN	10	51,891	154	1,707,094	*	*	20	81,802	28	100,982
SHERMAN	11	18,897	118	1,164,216	*	*	*	*	21	68,480
SIOUX	*	*	12	139,823	0	0	*	*	*	*
STANTON	*	*	79	929,628	*	*	14	65,193	18	70,730
THAYER	24	112,512	173	2,008,510	*	*	20	62,043	30	101,209
THOMAS	*	*	15	157,067	*	*	*	*	*	*
THURSTON	*	*	82	936,341	*	*	11	57,667	13	54,809
VALLEY	16	50,890	149	1,670,261	*	*	10	44,461	18	88,139
WASHINGTON	26	112,577	227	2,839,781	*	*	40	172,015	84	250,857
WAYNE	15	46,319	110	1,277,705	*	*	13	53,933	24	91,682
WEBSTER	16	67,276	140	1,477,834	*	*	*	*	29	116,007
WHEELER	*	*	12	135,999	0	0	*	*	*	*
YORK	34	105,991	226	2,694,728	*	*	29	113,153	66	237,944
OMAHA ¹	337	1,614,482	5,912	72,250,704	295	2,613,569	1,368	13,644,403	2,535	9,775,378
LINCOLN	168	575,660	1,988	25,087,163	140	1,320,952	484	1,812,000	893	3,105,203
OTHER	1,554	5,977,120	15,577	178,811,685	565	5,375,095	2,171	8,476,989	4,267	14,667,994
TOTAL	2,059	\$8,167,262	23,477	\$276,149,552	1,000	\$9,309,616	4,023	\$23,933,392	7,695	\$27,548,575

* = Suppressed to avoid disclosure of confidential information

¹ "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state

Table 6 — Homestead Exemption Program by Counties (cont.)
Applicants who DID NOT FILE a 2001 Federal Income Tax Return

	IRA Distributions		Taxable IRA Distribution		Tax Exempt Interest		Taxable Interest		Other Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
ADAMS	31	\$65,697	61	\$132,579	31	\$52,994	257	\$593,044	43	\$143,904
ANTELOPE	*	*	13	34,220	13	31,716	89	193,920	20	49,721
ARTHUR	0	0	0	0	0	0	*	*	0	0
BANNER	*	*	*	*	0	0	*	*	*	*
BLAINE	0	0	0	0	*	*	*	*	0	0
BOONE	10	32,824	16	55,024	*	*	71	195,306	10	34,356
BOX BUTTE	*	*	13	23,225	*	*	89	200,902	14	33,690
BOYD	*	*	*	*	*	*	38	98,451	13	54,914
BROWN	*	*	*	*	*	*	69	192,554	11	32,965
BUFFALO	23	73,728	42	126,062	23	65,681	234	483,929	49	149,022
BURT	*	*	20	109,772	*	*	83	229,118	19	86,576
BUTLER	15	41,735	13	33,111	10	32,205	94	162,522	19	76,440
CASS	27	66,930	32	80,803	10	9,167	157	318,258	29	95,215
CEDAR	*	*	13	23,265	14	27,743	126	294,834	34	149,936
CHASE	*	*	*	*	14	*	39	116,724	11	34,319
CHERRY	14	38,725	12	29,687	*	*	54	158,145	*	*
CHEYENNE	*	*	17	55,329	*	*	113	249,874	15	39,400
CLAY	10	38,147	12	42,246	*	*	74	154,672	11	25,814
COLFAX	18	47,594	27	81,683	14	21,075	129	346,699	26	66,859
CUMING	*	*	14	52,421	*	*	111	315,493	21	76,373
CUSTER	14	21,805	25	47,970	13	25,411	154	461,131	29	84,073
DAKOTA	21	65,907	41	121,168	*	*	138	297,622	22	69,042
DAWES	*	*	*	*	*	*	82	198,271	12	41,632
DAWSON	34	71,829	51	104,828	10	19,779	214	475,927	25	95,144
DEUEL	*	*	*	*	*	*	23	41,935	0	0
DIXON	18	59,199	22	65,236	*	*	91	160,307	26	106,446
DODGE	42	102,475	105	242,928	37	77,425	399	833,454	56	145,767
DOUGLAS	379	1,303,092	620	1,578,350	180	329,298	2,343	4,878,596	245	555,302
DUNDY	*	*	*	*	*	*	37	90,687	*	*
FILLMORE	*	*	14	45,702	*	*	82	181,149	18	44,885
FRANKLIN	*	*	*	*	*	*	52	158,062	11	42,778
FRONTIER	*	*	*	*	*	*	19	24,729	*	*
FURNAS	*	*	10	24,902	*	*	63	191,163	16	57,153
GAGE	44	110,481	65	162,906	20	25,613	328	667,449	53	144,963
GARDEN	*	*	13	23,743	*	*	38	79,735	*	*
GARFIELD	*	*	*	*	*	*	41	93,452	*	*
GOSPER	*	*	*	*	*	*	21	52,321	*	*
GRANT	0	0	*	*	0	0	*	*	0	0
GREELEY	*	*	*	*	*	*	38	120,778	*	*
HALL	38	125,812	100	299,346	33	76,617	449	983,428	49	124,588
HAMILTON	14	28,987	21	43,877	*	*	80	184,249	13	16,054
HARLAN	*	*	*	*	*	*	46	94,300	*	*
HAYES	0	0	0	0	0	0	0	0	*	*
HITCHCOCK	*	*	*	*	*	*	42	109,026	*	*
HOLT	17	89,575	20	77,391	30	86,587	115	259,311	37	116,745
HOOKER	*	*	*	*	*	*	16	35,362	*	*
HOWARD	*	*	*	*	*	*	85	246,888	23	72,640
JEFFERSON	18	59,676	30	84,313	11	19,567	174	377,511	37	106,122
JOHNSON	*	*	11	21,914	*	*	74	179,350	24	93,752
KEARNEY	*	*	12	23,726	*	*	41	113,226	*	*
KEITH	14	59,383	27	116,085	*	*	95	151,103	13	24,146
KEYA PAHA	0	0	*	*	0	0	13	35,935	*	*
KIMBALL	*	*	*	*	*	*	56	83,502	10	21,913
KNOX	18	43,949	30	68,401	*	*	172	433,732	44	168,430
LANCASTER	212	565,230	345	924,623	93	147,378	1,276	2,595,342	192	453,975
LINCOLN	26	58,884	40	92,869	25	33,364	330	565,967	38	94,377
LOGAN	0	0	0	0	*	*	*	*	*	*
LOUP	0	0	0	0	*	*	*	*	*	*
MADISON	50	162,384	75	231,848	21	18,872	316	783,256	52	151,761
MCPHERSON	0	0	0	0	0	0	*	*	0	0
MERRICK	*	*	13	36,205	*	*	95	218,428	21	71,944
MORRILL	*	*	*	*	*	*	51	160,089	*	*
NANCE	*	*	*	*	*	*	53	118,301	*	*
NEMAHA	*	*	10	33,179	14	28,108	73	168,370	16	76,108
NUCKOLLS	12	28,843	16	60,893	*	*	99	209,479	22	56,918
OTOE	13	28,351	32	69,937	10	20,280	157	341,087	32	83,405
PAWNEE	*	*	*	*	*	*	57	155,491	15	40,629
PERKINS	*	*	*	*	*	*	32	73,754	*	*
PHELPS	11	28,987	23	57,328	*	*	75	152,101	*	*
PIERCE	10	21,411	19	39,038	14	12,070	93	277,737	21	79,166
PLATTE	46	121,662	76	188,598	30	64,368	333	746,441	50	156,649
POLK	*	*	*	*	*	*	61	153,311	14	62,096
RED WILLOW	18	33,145	25	51,725	13	30,181	121	292,888	27	62,320
RICHARDSON	18	44,097	27	67,514	13	24,996	193	429,865	33	83,253
ROCK	*	*	*	*	*	*	26	58,973	*	*
SALINE	20	86,975	40	130,920	12	21,096	185	473,017	40	107,867
SARPY	60	165,569	87	236,025	30	55,037	327	612,476	51	120,305
SAUNDERS	14	43,180	26	87,649	13	15,976	168	447,889	39	148,916
SCOTTS BLUFF	36	87,969	59	140,768	26	40,520	457	1,031,508	58	150,978
SEWARD	*	*	16	50,060	11	17,590	131	369,314	22	91,519
SHERIDAN	12	26,597	12	26,597	*	*	68	215,147	22	72,885
SHERMAN	0	0	*	*	*	*	58	167,946	*	*
SIOUX	0	0	0	0	0	0	*	*	*	*
STANTON	*	*	*	*	*	*	48	108,641	11	46,845
THAYER	13	21,451	19	35,652	10	13,902	98	227,950	16	53,920
THOMAS	*	*	*	*	0	0	*	*	*	*
THURSTON	*	*	11	27,415	*	*	43	124,581	12	56,795
VALLEY	17	39,852	24	47,416	*	*	102	277,387	18	65,301
WASHINGTON	20	37,554	45	103,375	*	*	156	347,323	32	81,034
WAYNE	*	*	12	21,658	*	*	76	186,278	*	*
WEBSTER	*	*	*	*	*	*	74	184,098	11	47,925
WHEELER	0	0	0	0	*	*	*	*	*	*
YORK	16	38,001	37	97,265	11	35,332	150	329,823	22	67,370
OMAHA ¹	459	1,506,215	752	1,917,750	219	401,560	2,826	5,838,396	328	756,640
LINCOLN	212	565,230	345	924,623	93	147,378	1,276	2,595,342	192	453,975
OTHER	969	2,691,478	1,645	4,403,516	730	1,528,316	8,973	20,861,654	1,609	5,080,481
TOTAL	1,640	\$4,762,923	2,742	\$7,245,889	1,042	\$2,077,254	13,075	\$29,295,392	2,129	\$6,291,096

* Suppressed to avoid disclosure of confidential information.

¹ "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

Table 6 — Homestead Exemption Program by Counties (cont.)
Applicants who DID NOT FILE a 2001 Federal Income Tax Return

	Medical & Dental Expenses		Medical & Dental Deductions		Household Income ¹	
	Number	Amount	Number	Amount	Number	Amount
ADAMS	127	\$600,443	124	\$488,413	492	\$7,264,363
ANTELOPE	99	407,436	98	340,651	204	2,443,632
ARTHUR	*	*	0	0	*	*
BANNER	*	*	*	*	*	*
BLAINE	*	*	*	*	*	*
BOONE	57	275,683	50	239,781	150	1,771,018
BOX BUTTE	62	270,324	56	224,850	194	2,562,552
BOYD	10	76,255	*	*	75	873,804
BROWN	22	89,785	20	72,367	111	1,411,300
BUFFALO	151	793,862	146	668,380	454	6,370,009
BURT	61	338,397	61	289,168	181	2,428,796
BUTLER	33	170,755	31	144,995	152	1,944,255
CASS	113	421,749	107	335,121	283	4,134,826
CEDAR	44	186,978	42	153,190	218	2,819,396
CHASE	36	161,471	31	138,685	94	1,154,886
CHERRY	37	174,436	35	145,509	132	1,619,797
CHEYENNE	22	147,782	22	123,550	173	2,518,626
CLAY	51	247,830	50	205,704	131	1,864,407
COLFAX	57	323,130	54	280,684	205	2,684,035
CUMING	34	152,649	34	125,620	177	2,430,459
CUSTER	121	432,306	114	353,020	269	3,399,831
DAKOTA	97	457,646	95	378,651	272	3,847,104
DAWES	30	142,804	30	116,918	185	2,328,597
DAWSON	86	382,009	85	310,096	367	5,323,047
DEUEL	*	*	*	*	51	686,105
DIXON	60	259,287	55	217,330	145	1,843,740
DODGE	233	1,116,240	228	912,290	641	9,708,588
DOUGLAS	2,082	7,838,116	1,942	6,283,123	5,297	75,251,876
DUNDY	11	55,902	11	47,815	59	756,502
FILLMORE	25	135,095	23	112,599	124	1,695,023
FRANKLIN	32	213,526	30	188,397	110	1,404,636
FRONTIER	*	*	*	*	48	668,610
FURNAS	45	184,677	41	152,637	147	1,891,740
GAGE	202	795,080	190	646,027	553	7,473,797
GARDEN	10	46,002	10	37,446	78	1,032,101
GARFIELD	12	42,598	11	33,801	63	803,171
GOSPER	*	*	*	*	39	583,004
GRANT	*	*	*	*	10	131,163
GREELEY	26	100,292	21	83,600	80	948,143
HALL	232	1,147,087	221	950,360	760	11,048,373
HAMILTON	55	294,662	54	252,972	126	1,683,265
HARLAN	30	146,167	30	122,681	116	1,518,740
HAYES	*	*	*	*	15	116,889
HITCHCOCK	28	124,831	27	103,990	77	1,026,756
HOLT	93	382,442	89	321,169	275	3,285,438
HOOKER	*	*	*	*	28	317,396
HOWARD	31	143,953	29	120,551	165	2,111,088
JEFFERSON	87	326,487	81	263,025	287	3,779,733
JOHNSON	43	197,951	43	164,353	124	1,680,950
KEARNEY	33	161,272	30	134,634	93	1,369,299
KEITH	74	309,027	70	253,605	191	2,591,229
KEYA PAHA	*	*	*	*	19	256,524
KIMBALL	33	146,542	33	122,542	101	1,400,120
KNOX	97	413,041	85	348,382	302	3,615,791
LANCASTER	1,094	4,795,363	1,051	3,962,233	2,087	30,279,721
LINCOLN	156	737,021	154	605,063	543	7,836,390
LOGAN	*	*	*	*	14	183,491
LOUP	*	*	*	*	14	169,660
MADISON	195	952,289	187	794,774	495	7,084,420
MCPHERSON	*	*	*	*	*	*
MERRICK	48	208,190	47	168,577	168	2,296,471
MORRILL	28	123,126	28	101,039	151	1,848,135
NANCE	14	90,126	14	78,050	88	1,095,992
NEMAHA	29	142,455	26	118,698	172	2,154,520
NUCKOLLS	45	180,901	40	148,680	168	2,273,681
OTOE	105	572,558	102	496,466	290	3,784,941
PAWNEE	25	91,894	24	75,442	117	1,394,239
PERKINS	17	63,848	16	50,979	55	782,550
PHELPS	38	141,750	37	113,608	139	1,926,276
PIERCE	53	237,421	50	199,780	171	2,207,082
PLATTE	144	578,016	133	465,262	475	6,810,612
POLK	28	119,242	27	96,190	113	1,612,904
RED WILLOW	74	334,609	73	274,991	235	3,238,969
RICHARDSON	85	396,534	83	333,224	330	4,222,277
ROCK	14	90,019	14	79,853	53	574,286
SALINE	121	557,093	116	465,236	253	3,568,034
SARPY	250	999,739	237	802,689	611	9,026,811
SAUNDERS	107	495,703	103	416,439	293	3,997,771
SCOTTS BLUFF	143	774,997	139	638,330	885	12,502,930
SEWARD	64	389,803	61	333,724	196	2,894,569
SHERIDAN	49	254,245	43	217,119	156	1,990,583
SHERMAN	23	132,199	22	116,043	119	1,381,753
SIOUX	*	*	*	*	12	156,628
STANTON	28	113,822	22	93,055	81	1,124,989
THAYER	57	253,367	54	207,080	175	2,387,340
THOMAS	*	*	*	*	16	188,987
THURSTON	20	139,082	20	120,875	83	1,143,711
VALLEY	27	159,821	26	133,866	149	2,068,434
WASHINGTON	145	636,525	144	529,576	234	3,263,942
WAYNE	40	173,729	38	142,887	110	1,512,338
WEBSTER	30	171,639	30	146,615	142	1,782,217
WHEELER	*	*	*	*	12	162,718
YORK	97	557,642	95	483,385	232	3,127,707
OMAHA ²	2,477	9,474,380	2,323	7,615,388	6,142	87,542,629
LINCOLN	1,094	4,795,363	1,051	3,962,233	2,087	30,279,721
OTHER	4,809	22,524,136	4,586	18,758,733	16,071	218,333,732
TOTAL	8,380	\$36,793,879	7,960	\$30,336,354	24,300	\$336,156,082

* = Suppressed to avoid disclosure of confidential information

¹ Only positive income is used in the compilation

² "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state

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